SUBMITTED for appt

TRANSCRIPT OF RECORD

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1934

No. 680

MARIANO VIAMONTE FERNANDEZ, APPELLANT,

vs.

PERLEY B. PHILLIPS, MARSHAL OF THE UNITED STATES FOR THE DISTRICT OF NEW HAMPSHIRE

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF NEW HAMPSHIRE

FILED OCTOBER 3, 1934

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[fol. 1] **IN UNITED STATES DISTRICT COURT, DISTRICT OF NEW HAMPSHIRE**

No. 433. Law

IN RE PETITION OF MARIANO VIAMONTE FERNANDEZ FOR WRITS OF HABEAS CORPUS AND CERTIORARI

PETITION FOR WRITS OF HABEAS CORPUS AND CERTIORARI—Filed April 22, 1924

To the Honorable the District Court of the United States in and for the District of New Hampshire:

The petition of Mariano Viamonte Fernandez respectfully shows:

(1) Your petitioner is a citizen of the United States of Mexico, commorant at Newton in the State of New Hampshire.

(2) Your petitioner is now actually imprisoned and detained by color of the authority of the United States in the custody of Perley B. Phillips, United States Marshal in and for the District of New Hampshire, to wit, at Concord in said district.

(3) Your petitioner was arrested on the seventh day of April, 1924 by the said Phillips upon a warrant issued upon a certain complaint claimed to have been made on behalf of the United States of Mexico under color of the treaty between the United States of [fol. 2] America and the United States of Mexico, hereinafter called the United States and Mexico respectively, in which complaint it was alleged that your petitioner was charged with having committed the crime of embezzlement of public funds within the jurisdiction of Mexico.

(4) Upon the tenth and eleventh days of April, 1924, a hearing was had upon the aforesaid complaint before the Honorable James A. Lowell, Judge of the District Court of the United States in and for the District of Massachusetts, sitting within the said District of New Hampshire. At the close of said hearing the petitioner moved that he be discharged from custody, which motion was denied, and the said Judge then and there ordered that your petitioner be held for extradition.

(5) Your petitioner did not commit the crime of embezzlement of public funds within the jurisdiction of Mexico and your petitioner has not committed said crime anywhere.

(6) Upon information and belief, the complaint and warrant which were the basis of said extradition proceedings did not state any facts which constituted the crime of embezzlement of public funds within the meaning of said treaty, nor within the common law definition of said crime, nor within the statutes of the State of New

Hampshire defining said crime, nor within the definition of said crime by the statutes in force in Mexico when said crime was in said complaint alleged to have been committed, and did not set forth [fol. 3] fully and substantially any offense the subject of extradition.

(7) Upon information and belief the said complaint purports to be made not upon the knowledge of the complaint but upon information and belief, without setting forth of what the information and belief consist or from whence derived.

(8) Upon information and belief, no extraditable offense against Mexico, and no offense whatever, is in said complaint alleged to have been committed by your petitioner.

(9) Upon information and belief, no lawful cause for extradition is set forth in said complaint.

(10) Upon information and belief there was before the said Judge upon the said hearing no competent and sufficient legal proof that your petitioner had committed the crime of peculation or embezzlement of public funds or any other crime within the jurisdiction of Mexico.

(11) Upon information and belief, the evidence of criminality of your petitioner presented upon the proceedings before said Judge was not such as would justify, according to the laws of the State of New Hampshire, his apprehension and committment for trial, if the crime charged against him had been there committed.

(12) Upon information and belief, upon said proceedings before the said Judge, the said Judge over the objection of your petitioner, received and considered evidence which was not legal or competent for consideration, upon the issues involved, under the said treaty and under the laws of the United States and of the State of New Hampshire.

[fol. 4] (13) Upon information and belief, upon the said proceedings before said Judge, the said Judge, over the objection and to the prejudice of your petitioner, made various erroneous rulings of law, as by the record of said proceedings will more particularly appear.

(14) Upon information and belief, in the said proceedings the said Judge denied to your petitioner a due hearing and denied to your petitioner due process of law in the said respects and in many other respects, and denied to your petitioner other rights under the Constitution of the United States and under the said treaty, and the construction of the said treaty was drawn in question in the course of said proceedings.

(15) Upon information and belief the said proceedings before said Judge were for these and other reasons absolutely void, and your petitioner is now confined and deprived of his liberty in violation of the Constitution of the United States and in violation of the Statutes of the United States and in violation of the rights secured to your petitioner by said treaty.

Wherefore your petitioner prays that a writ of habeas corpus may issue directed to the said Perley B. Phillips, United States Marshal requiring him to bring and have your petitioner before this Court at a time to be by this Court determined, together with the true cause of the detention of your petitioner, to the end that due inquiry may be had in the premises; and that a writ of certiorari may at the same time issue directed to the said the Honorable James A. Lowell,, Judge of the District Court of the United States in and for the District of [fol. 5] Massachusetts directing him to certify to this Court all the proceedings that took place before him and all the evidence that was offered before him in the said proceedings; and that this Court may proceed in the summary way to determine the facts of this case in that regard and the legality of your petitioner's impairment, restraint and detention, and thereupon to dispose of your petitioner as law and justice may require. And your petitioner will ever pray, etc.

Dated at Concord, in the State of New Hampshire, the 22nd day of April, 1924.

Robert W. Upton, Edward C. Niles, Attorneys for the Petitioner.

Jurat showing the foregoing was duly sworn to by Mariano Viamonte Fernandez omitted in printing.

[fol. 6] IN UNITED STATES DISTRICT COURT

WRIT OF HABEAS CORPUS

The President of the United States to Perley B. Phillips, Esq., United States Marshal for the District of New Hampshire, Greeting:

We command you that you have the body of Mariano Viamonte Fernandez, by you imprisoned and detained, as it is said, together with the time and cause of such imprisonment and detention, by whatsoever name he shall be called or charged before the District Court of the United States within and for the District of New Hampshire, on the 29th day of April, 1924, at 11:00 o'clock in the forenoon, or as soon thereafter as counsel can be heard, to do and receive what shall then and there be considered concerning the said Mariano Viamonte Fernandez, and have you then and there this writ.

Witness the Hon. George F. Morris, U. S. District Judge, District of New Hampshire, the 23rd day of April, 1924.

Thomas B. Donnelly, Clerk of the District Court of the United States for the District of New Hampshire. (Seal.)

The foregoing writ is hereby allowed the 23rd day of April, 1924.

UNITED STATES OF AMERICA,
District of New Hampshire, ss:

Concord, N. H., May 19, 1924.

Pursuant hereunto I have this day served upon the within named Perley B. Phillips, United States Marshal for the District of New Hampshire, the writ of habeas corpus of which the within is a true copy.

A. M. Greaney, Deputy U. S. Marshal.

[fol. 7] IN UNITED STATES DISTRICT COURT

In the Matter of MARIANO VIAMONTE FERNANDEZ

RETURN TO WRIT OF HABEAS CORPUS

To the Honorable George F. Morris, District Judge of the United States for the District of New Hampshire:

I, Perley B. Phillips, hereby respectfully make return to the writ of habeas corpus, heretofore issued in the above entitled matter and served on me, as follows:

First. I am Marshal of the United States for the District of New Hampshire

Second. I have in my custody the body of Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez

Third. The cause of my detention and imprisonment of said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez is as follows:

The said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez was imprisoned by me on April 11, 1924, and has since that time been imprisoned and detained by me by virtue of a certain process directed to me by Honorable James A. Lowell, District Judge, specially designated, an attested copy of which process is hereto annexed, marked Exhibit A, and made a part of my return upon said writ of habeas corpus

Fourth. And in further compliance with the command of said writ, I have now here the said writ of habeas corpus served on me.

Perley B. Phillips, U. S. Marshal, District of New Hampshire.

[fol. 8] Personally appeared Perley B. Phillips and made oath that the *the* above return by him subscribed is true.

Before me

Thomas B. Donnelly, Clerk U. S. District Court, District of New Hampshire.

Exhibit A to Return to Writ of Habeas Corpus

United States of America,
District of New Hampshire, ss:

The President of the United States of America to the Marshal of the District of New Hampshire and to the keeper of the jail of Merrimack County, in the State of New Hampshire, Greeting:

Whereas, Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez has been arrested upon a warrant issued by Honorable George F. Morris, District Judge for said District of New Hampshire, upon complaint sworn to by Donald Knowlton, Assistant United States Attorney for said District of New Hampshire, acting under authority and in behalf of the United States of Mexico, for having, in the city of Mexico within the United States of Mexico, committed the crime of embezzlement or peculation of the public funds of the United States of Mexico between May, 1922 and February 1st, 1923, while then and there a public officer of the United States of Mexico, to wit, the Cashier of the Department of Special Taxes; and that he is a fugitive from justice so that a warrant for the arrest of said Fernandez cannot be served in said Mexico, and that said Fernandez has sought an asylum within the jurisdiction of the United States of America and within the jurisdiction of this Court:

[fol. 9] And, after an examination being this day had by me, it appearing to me that said offense had been committed, and probable cause being shown to believe said defendant committed said offense as charged and that he is a fugitive from justice, I have directed that said defendant be committed to the Merrimack County Jail in Concord, in said District of New Hampshire, pending the issuance of a warrant for the surrender of said defendant to the said United States of Mexico.

Now there are, therefore, in the name and by the authority aforesaid, to command you, the said Marshal, to commit the said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez to the custody of the Keeper of the said Merrimack County Jail and to leave with said Keeper a certified copy of this warrant to commit; and to command you, the Keeper of said jail, to receive the said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez into your custody in said jail and him there safely keep until he be discharged by due course of law.

In witness whereof, I have hereto set my hand and caused to be affixed the seal of the District Court of the United States for the District of New Hampshire this eleventh day of April, A. D. 1924.

James A. Lowell, United States District Judge, Specially Designated. (Seal.)

[fol. 10] IN UNITED STATES DISTRICT COURT

WRIT OF CERTIORARI

The President of the United States to the Honorable James A. Lowell, Judge of the United States District Court within and for the District of Massachusetts, sitting within the District of New Hampshire, Greeting:

For sufficient reasons shown by the petition of Mariano Viamonte Fernandez, sworn to on the 22nd day of April, 1924, you are hereby commanded to certify and send to the District Court of the United States in and for the District of New Hampshire, on the 29th day of April, 1924 at 11:00 o'clock in the morning of that day or as soon thereafter as counsel can be heard, your proceedings concerning the matters described in, and those to which reference is made in, said petition and concerning the application for the extradition of Mariano Viamonte Fernandez, together with the testimony and other evidence offered and received before you with all things touching the same and the evidence, both oral and documentary, offered and received before you therein, as fully and as entirely as it remains before you, by whatsoever names the parties may be called in said proceedings, together with this writ, that said court may cause to be done what of right ought to be done in the premises.

Witness the Hon. George F. Morris, U. S. District Judge, District of New Hampshire, the 23rd day of April, 1924.

Thomas B. Donnelly, Clerk of the District Court of the United States for the District of New Hampshire. (Seal.)

[fol. 11] The foregoing writ is hereby allowed the 23rd day of April, 1924.

George F. Morris, U. S. District Judge.

UNITED STATES OF AMERICA,
District of Massachusetts, ss:

Boston, Mass., April 28, 1924.

Due service of the within writ is hereby acknowledged.

James A. Lowell, U. S. District Judge, Specially Designated.

IN UNITED STATES DISTRICT COURT

No. 433. Law

UNITED STATES OF MEXICO

vs.

MARIANI FIAMONTE FERNANDEZ, alias MARIANO VIAMONTE FERNANDEZ

RETURN TO WRIT OF CERTIORARI

On, to wit, the twenty-fifth day of March, A. D., 1924, Donald Knowlton, Assistant United States Attorney for the said District of New Hampshire, acting under the authority and in behalf of the government of the United States of Mexico, made his complaint under oath before Honorable George F. Morris, Judge of the District Court of the United States for the District of New Hampshire, against Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez, commorant at Newton in said District of New Hampshire; and thereafter on the same day the Honorable George F. Morris, Judge of the District Court of the United States for the District of New Hampshire issued under his hand and the seal of said Court his warrant for the apprehension and arrest of the said Fernandez; the said complaint and warrant being in the words and figures following:

[fol. 12] IN UNITED STATES DISTRICT COURT

COMPLAINT

Before me, George F. Morris, Judge of the District Court of the United States for the District of New Hampshire, personally appeared this day Donald Knowlton, Assistant United States Attorney, who being first duly sworn deposes and says:

1. That he is informed, through diplomatic channel, that one Mariano Fiamonte Fernandez alias Mariano Viamonte Vernandez, commorant at Newton in the District of New Hampshire, is duly and legally charged by the United States of Mexico with having, in the City of Mexico within the United States of Mexico, committed the crime of embezzlement or peculation of the public funds of the United States of Mexico between May, 1922, and February 1st, 1923, while then and there a public officer of the United States of Mexico, to wit, the Cashier of the Department of Special Taxes;

2. That the said crime of embezzlement or peculation, which the said Fernandez is charged to have committed in the said United States of Mexico as aforesaid, is among the offences enumerated in the treaty existing between the United States of Mexico and the United States of America proclaimed February 22, 1899, more particularly referred to in Article II, Section 13, of said treaty;

3. That he is informed and believes, through diplomatic channel, that a requisition has been made for the within named Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez, said requisition accompanied by the formal papers upon which demand for extradition is founded;

4. That the said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez has fled outside the boundaries and jurisdiction of the said United States of Mexico and is a fugitive from justice so that a warrant for the arrest of said Fernandez cannot be served in said Mexico, and that said Fernandez has sought an asylum within the jurisdiction of the United States of America and may now be found in the State of New Hampshire at Sargents Farm, so-called in the town of Newton;

[fol. 13] 5. Whereupon your complainant, acting under the authority and in behalf of the government of the United States of Mexico and as agent for said government, prays that a warrant may issue for the arrest of said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez that he may be brought before the District Court of the United States for and within the District of New Hampshire to the end that evidence may be heard pertaining to the criminality of said Fernandez.

Dated at Concord, New Hampshire, this 25th day of March, 1924. Donald Knowlton, Ass't United States Attorney for the District of New Hampshire.

Sworn to before me, and subscribed in my presence, this 25th day of March, 1924. George F. Morris, Judge of the United States Court for the District of New Hampshire.

IN UNITED STATES DISTRICT COURT

WARRANT FOR ARREST AND MARSHAL'S RETURN

The President of the United States of America to the Marshal of the United States for the District of New Hampshire and to his deputies or any or either of them:

Whereas, Donald Knowlton, Assistant United States Attorney, has made complaint in writing under oath before me, the undersigned Judge of the United States District Court for said District of New Hampshire, charging that he is informed through diplomatic channel, that one Mariano Fiamonte Fernandez, alias Mariano Viamonte Fernandez, commorant at Newton in the District of New Hampshire, is duly and legally charged by the United States of Mexico with having, in the City of Mexico within the United States of Mexico, committed the crime of embezzlement or peculation of the public funds of the United States of Mexico between May, 1922, and February 1st,

1923, while then and there a public officer of the United States of Mexico, to wit, the Cashier of the Department of Special Taxes; and that he is a fugitive from justice so that a warrant for the arrest of said Fernandez cannot be served in said Mexico, and that said Fernandez has sought an asylum within the jurisdiction of the United [fol. 14] States of America and may now be found in the State of New Hampshire at Sargents Farm, so-called in the town of Newton.

Now, therefore, you are hereby commanded, in the name of the President of the United States of America, to apprehend the said Mariano Fiamonte Fernandez, alias Mariano Viamonte Fernandez wherever found in your District and bring his body forthwith before me or any other United States District Judge having jurisdiction of said matter, to answer to the said complaint, that he may then and there be dealt with according to law.

Given under my hand and seal this 27th day of March, A. D. 1924.
George F. Morris, United States District Judge, District of New Hampshire. (Seal.)

(Marshal's Return)

UNITED STATES OF AMERICA,
District of New Hampshire, ss:

Received this warrant on the 7th day of April, 1924, and executed the same by arresting the within named Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez at Newton, N. H., on the 7th day of April, 1924, and have his body now in Court as within I am commanded, this 10th day of April, 1924.
Perley B. Phillips, United States Marshal, District of New Hampshire.

10th day of April, 1924.

IN UNITED STATES DISTRICT COURT

Minute Entries of Trial

PLEA OF NOT GUILTY

Thereafter on, to wit, the tenth day of April, A. D. 1924, the said Fernandez was arraigned before me, James A. Lowell, one of the District Judges for the First Circuit, designated to hold the December Term, 1923, of the District Court of the United States for the District of New Hampshire, or any part of said Term, in aid of the District Judge of said District of New Hampshire, at Concord in said District of New Hampshire, and, waiving the reading of the com- [fol. 15] plaint, personally entered his plea of not guilty.

Motion to Quash Complaint

Thereafter on the same day the said respondent filed his motion to quash the complaint, which was denied subject to the respondent's exceptions. The motion is in the words and figures following:

Now comes the respondent by his counsel and moves the Court to quash the complaint herein for the following reasons:

(1) That the complaint does not set forth the time and place of the commission of any alleged offence by the respondent against the United States of Mexico.

(2) That the complaint does not set forth fully and substantially any offense the subject of extradition.

(3) That the complaint is upon information and belief without setting forth of what the information and belief consists or from whence derived.

(4) That no extraditable offence against the United States of Mexico is alleged in said complaint to have been committed by the respondent.

(5) That no cause for extradition is set forth in the complaint.

Mariano Viamonte Fernandez, by His Attorneys, Edward C. Niles, Robert W. Upton.

Motion to Dismiss

Thereafter on the same day the said respondent filed the following motion, which was denied subject to the respondent's exceptions:

Now comes the respondent and protesting that he is not guilty as charged in the complaint herein says that the said complaint ought not to be further prosecuted in respect of the offence alleged therein because he says that heretofore to wit before Elwin L. Page, United States Commissioner for the District of New Hampshire, specially authorized to act on extradition matters at, to wit, Concord in said District, he was arraigned upon a complaint alleging the same offence as charged herein, brought in behalf of the United States of Mexico by Donald Knowlton, Assistant United States Attorney, duly author-[fol. 16] ized to act in the premises and that upon full hearing of the same by the said Elwin L. Page, Commissioner, he was on to wit the 20th day of December, 1923, discharged because probable cause was not shown that the said respondent committed the offence with which he was charged, as more fully appears by the record thereof, and this the said respondent is ready to verify.

Wherefore he prays judgment if said complaint ought further to be prosecuted and that he may be dismissed and discharged from the same.

Mariano Viamonte Fernandez, by his attorneys, Edward C. Niles, Robert W. Upton.

OFFERS IN EVIDENCE

Thereafter on the same day Raymond U. Smith, United States Attorney for the District of New Hampshire, acting in behalf of the government of the United States of Mexico, offered in evidence a certificate from the Department of State, which certificate was admitted in evidence and marked Exhibit No. 1.

Thereafter on the same day the said Raymond U. Smith, acting in his capacity as aforesaid, offered in evidence a letter from the Attorney General of the United States under date of March 20, 1924. The respondent entered his objection which was overruled and the letter admitted in evidence, subject to respondent's exception, and marked Exhibit No. 2.

Thereafter on the same day the said Raymond U. Smith, acting in his capacity as aforesaid, offered in evidence a certain document which was admitted and marked Exhibit No. 3.

Thereafter on the same day the said Raymond U. Smith, acting in his capacity as aforesaid, offered in evidence a certain document which was admitted and marked Exhibit No. 4.

Thereafter on the same day the said Raymond U. Smith, acting in his capacity as aforesaid, offered in evidence the affidavit of E. [fol. 17] Robles. The respondent entered his objection which was overruled and the affidavit admitted in evidence subject to respondent's exception, and marked Exhibit No. 5.

Thereafter on the same day the said Raymond U. Smith, acting in his said capacity called PERLEY B. PHILLIPS and BARTOLOME CARAJAL Y ROSAS, who, being duly sworn, testified as follows:

Testimony of Perley B. Phillips

Q. Your name?
A. Perley B. Phillips.
Q. You are U. S. Marshal?
A. Yes.
Q. Did you arrest a man with a warrant against Mariano Viamonte Fernandez?
A. Yes.
Q. Where?
A. Newton, N. H.
Q. When you went there state what occurred?
A. I drove into the yard, stepped out of the car and asked if Mr. Fernandez lived there or was at home and he said I am Mr. Fernandez. I said we have a warrant for your arrest and you will have to go to Concord with me, which he did. He asked for time to change his clothes, which request I granted.
Q. Did he stay in Concord for some time?
A. Thirty or forty days.
Q. Did you have conversation with him?
A. Yes.
Q. Did he deny he was the man called for in the warrant?

Objection by Mr. Upton. Objection sustained.

Testimony of Bartolome Carbajal y Rosas

Q. Your name?
A. Bortolome Carbajal y Rosas.
Q. Residence?
A. New York City.
Q. Are you connected with the Mexican Government?
A. No.
Q. Do you know Mariana Viamonte Fernandez?
A. Yes.
Q. How long have you known him?
A. I met him first about six or seven years ago.
Q. Where?
A. Mexico City.
Q. Where did you know him there?
A. He was acting in some capacity in connection with the commission for the reorganization of the department.
Q. How did you know who he was?
A. At that time I was acting as legal advisor to that department and I had much opportunity to see him and know who he was.
Q. You met him in the course of the department business?
A. Yes.
Q. Is this the man (indicating the defendant)?
A. Yes.

[fol. 18] Respondent's Requested Rulings

Thereafter on, to wit, the eleventh day of April, A. D., 1924, the respondent filed the following request for rulings which were refused subject to the respondent's exceptions:

Now comes the respondent and requests the following rulings:

(1) That the statements contained in exhibit No. 3 are not competent evidence of criminality.

(2) That the hearsay statements contained in the so-called depositions or affidavits in exhibit No. 3 are not competent evidence of criminality.

(3) That the so-called report of Jesus Icaza attached to and part of exhibit No. 3 is not competent evidence of criminality because not sufficiently verified.

(4) That the hearsay statements contained in the answers to questions six exhibit 4 in the affidavits or deposition of Benjamin Marin, and Evaristo Aznar are not competent evidence of criminality.

(5) That the hearsay statements contained in the answers to question five exhibit 4 in the affidavits or depositions of Benjamin Marin and Evaristo Aznar and Javier Robles are not competent evidence of criminality.

Mariano Viamonte Fernandez, by His Attorneys, Robert W. Upton, Edward C. Niles.

Motion to Dismiss

Thereafter on the same day the respondent filed the following motion which was denied subject to the respondent's exceptions.

Now comes the respondent and moves that he be dismissed and discharged for the following reasons:

[fol. 19] (1) That the complaint does not fully and substantially allege that the respondent has committed any extraditable offense within the jurisdiction of the United States of Mexico.

(2) That the complaint does not allege that the respondent has committed any crime within the jurisdiction of the United States of Mexico.

(3) That no cause for extradition is set forth in the complaint.

(4) That the complaint herein is based solely upon information and belief.

(5) That there is no competent legal evidence of a requisition from the United States of Mexico to the United States of America for the surrender of the respondent.

(6) That there is no competent legal evidence that the respondent is the person against whom a warrant has been issued within the United States of Mexico.

(7) That there is no competent legal evidence that the respondent is the person against whom a charge of crime has been made in the United States of Mexico.

(8) That there is no competent legal proof that the respondent has committed an extraditable offence within the United States of Mexico.

(9) That there is no competent and sufficient legal proof that the respondent has committed the crime of peculation of embezzlement by a public officer within the United States of Mexico.

Mariano Viamonte Fernandez, by His Attorneys, Edward C. Niles, Robert W. Upton.

Warrant to Commit and Marshal's Return

Thereafter on the same day it appearing to me that the offence alleged in said complaint had been committed and probable cause being shown to believe that said respondent had committed said offense and that he is a fugitive from justice, I have directed that said respondent be committed to the Merrimack County Jail at Concord in said District of New Hampshire, there to be held pending [fol. 20] the issuance of a warrant for the surrender of said respondent to the government of the United States of Mexico or until he be discharged by due course of law, and have issued my warrant

to commit to the Marshal of said District and the Keeper of said Jail, which warrant is in the words and figures following:

UNITED STATES OF AMERICA,
District of New Hampshire, ss:

The President of the United States of America to the Marshal of the District of New Hampshire and to the keeper of the jail of Merrimack County, in the State of New Hampshire, Greeting:

Whereas, Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez has been arrested upon a warrant issued by Honorable George F. Morris, District Judge for said District of New Hampshire, upon complaint sworn to by Donald Knowlton, Assistant United States Attorney for said District at New Hampshire, acting under authority and in behalf of the United States of Mexico, for having, in the City of Mexico within the United States of Mexico, committed the crime of embezzlement or peculation of the public funds of the United States of Mexico between May, 1922 and February 1st, 1923, while then and there a public officer of the United States of Mexico, to wit, the Cashier of the Department of Special Taxes; and that he is a fugitive from justice so that a warrant for the arrest of said Fernandez cannot be served in said Mexico, and that said Fernandez has sought an asylum within the jurisdiction of the United States of America and within the jurisdiction of this Court:

And, after an examination being this day had by me, it appearing to me that said offense had been committed, and probable cause being shown to believe said defendant committed said offense as charged and that he is a fugitive from justice, I have directed that said defendant be committed to the Merrimack County Jail in Concord, in said District of New Hampshire, pending the issuance of a warrant for the surrender of said defendant to the said United States of Mexico.

Now these are, therefore, in the name and by the authority aforesaid, to command you, the said Marshal, to commit the said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez to the custody of the Keeper of the said Merrimack County Jail and to leave [fol. 21] with said Keeper a certified copy of this warrant to commit; and to command you, the Keeper of said jail, to receive the said Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez into your custody in said jail and him there safely keep until he be discharged by due course of law.

In witness whereof, I have hereto set my hand and caused to be affixed the seal of the District Court of the United States for the District of New Hampshire this eleventh day of April, A. D. 1924.

James A. Lowell, United States District Judge, Specially Designated. (Seal.)

(Marshal's Return)

UNITED STATES OF AMERICA,
District of New Hampshire, ss:

Concord, N. H., April 11, 1924.

Pursuant hereunto I have this day committed the body of the within named Mariano Fiamonte Fernandez alias Mariano Viamonte Fernandez, into the custody of the Keeper of the Merrimack County Jail, Concord, N. H., and have delivered to said Keeper a true and attested copy of the within warrant to commit.

Perley B. Phillips, United States Marshal, District of New Hampshire.

I, James A. Lowell, one of the District Judges for the First Circuit, designated to hold the December Term, 1923, of the District Court of the United States for the District of New Hampshire, or any part of said Term, in aid of the District Judge of said District of New Hampshire, certify that the foregoing is a true copy of the record in the proceedings entitled: United States of Mexico vs. Mariano Fiamonte Fernandez, alias Mariano Viamonte Fernandez, by me heard and determined.

[fol. 22] In testimony whereof, I hereto set my hand and cause to be affixed the seal of said District Court, at Concord, in said District, this twenty-eighth day of April, A. D., 1924.

James A. Lowell, United States District Judge, Specially Designated. (Seal.)

[fol. 23] EXHIBIT #1 IN EVIDENCE

IN UNITED STATES DISTRICT COURT

No. 1368

United States of America,

Department of State

To all to whom these presents shall come, Greeting:

I certify that the records of the Department of State show that George T. Summerlin, Counselor of the American Embassy in Mexico was the Charge d'Affaires in the Republic of Mexico and was the Principal American Diplomatic Officer Resident in Mexico on January 11 and 28, and February 27, 1924.

In testimony whereof, I Charles E. Hughes, Secretary of State, have hereunto caused the Seal of the Department of State to be affixed and my name subscribed by the Chief Clerk of the said De-

partment, at the City of Washington, this twenty-sixth day of March 1924.

Charles E. Hughes, Secretary of State, by Ben G. Davis, Chief Clerk. (Seal.)

[fol. 24] EXHIBIT #2 IN EVIDENCE

Translation

Embassy of Mexico

Washington, D. C., March 15, 1924.

Mr. SECRETARY: Again referring to the request for the extradition of Mariano Viamonte Fernandez by this Embassy, I have the honor to forward herewith to Your Excellency another copy of the papers on which it rests, provided with all the required authentications and legalizations. I also take the liberty of sending herewith a copy of further judicial papers bearing on the same case which will throw a proper light on the documents already presented and also provided with all the authentications and legalizations and the translation appertaining thereto. The translations of the papers in the case, already mentioned, are recorded in the extradition tribunal of Concord, New Hampshire.

Senor Oscar E. Duplan, an expert witness specially sent by the Government of Mexico on the case, will appear on the date of the hearing before the Honorable Extradition Commissioner to make his declarations.

I shall be thankful to Your Excellency if you would kindly direct that the above mentioned papers be forwarded to His Excellency Honorable Charles E. Hughes, Secretary of State, etc., etc., [fol. 25] etc., without loss of time and through legal channels to the tribunal in charge of the case and that request be made to the Honorable, the Attorney, for the arrest of Senor Viamonte Fernandez.

I avail myself of this opportunity to renew to your Excellency, etc., etc.

Manuel Tellez.

JSM:GEM SS.

[fol. 26] Department of Justice,

Washington, D. C.

HSR. EJD. HAF. HAF-muh.
224373-25. March 20th, 1924.

Raymond U. Smith, Esq., United States Attorney, Woodville, N. H.

SIR: Referring to previous correspondence regarding the proposed extradition to Mexico of Mariano Viamonte Fernandez, I beg to enclose herewith a translation of a note from the Mexican Embassy,

dated March 15, 1924, together with the documents enclosed with that note, being a new set of papers in support of the application for the extradition.

As you of course understand, Fernandez is charged with embezzlement of public funds by a public officer, under Article II, Paragraph 13, of the Treaty with Mexico of February 22, 1899.

In accordance with the request of the Secretary of State, you are instructed to make a complaint upon information and belief looking to the provisional arrest and detention of the fugitive under the provisions of Article X of the above-mentioned Treaty.

Respectfully, for the Attorney General: Ira K. Wells, Assistant Attorney General.

Encl. 19188.

[fol. 27] EXHIBIT #3 IN EVIDENCE

Embassy of the United States of America

Mexico, D. F., January 28th, 1924.

I, George T. Summerlin, Charge d'Affaires ad-interim of the United States of America, in Mexico, D. F., hereby certify: that the annexed papers, being, to-wit:

(1). (Spanish) Decree asking for the extradition of Mariano Viamonte Fernandez;
(2). (Spanish) Petition of the prosecuting attorney;
(3). (Spanish) Petition of the prosecuting attorney asking for the arrest of Mariano Viamonte Fernandez;
(4). (Spanish) Decree ordering the arrest of Mariano Viamonte Fernandez;
(5). (Spanish) Petition of prosecuting attorney for commencement of proceedings;
(6). (Spanish) Copy of appointment by Minister of Hacienda of Mariano Viamonte Fernandez as cashier;
(7). (Spanish) Minutes of meeting in the department of special taxes wherein misappropriation was definitely confirmed;
(8). (Spanish) Order authorizing commencement of court proceedings;
(9). (Spanish) Sworn testimony of Mr. L. Alexander Herrera;
(10). (Spanish) Sworn testimony of Mr. Evaristo Aznar;
(11). (Spanish) Sworn testimony of Mr. Jesus Icaza;
(12). (Spanish) Appearance of Mr. Evaristo Aznar presenting copy of the act of delivery referred to in his testimony;
(13). (Spanish) Copy of act of delivery referred to in testimony of Mr. Evaristo Aznar and order admitting petition of prosecuting attorney;
(14). (Spanish) Petition of prosecuting attorney to court postponing date for presentation of documents;

(15). (Spanish) Petition of prosecuting attorney presenting to court documents referred to, and asking for appointment of experts to render report of amount of misappropriation;

[fol. 28] (16). (Spanish) Order granting said petition;

(17). (Spanish) Testimony of Mr. Jesus Icaza, identifying report presented by him;

(18). (Spanish) Testimony of Mr. Espiridion Robles identifying report presented by him;

(19). (Spanish) Testimony of the expert accountants Sres. Luis G. Salazar and Juan Perez, identifying the reports which they presented and the presentation of such report;

(20). (Spanish) Order appointing as expert accountants Messrs. L. G. Salazar and Juan Perez and designation of same by Department of Contraloria and acceptance and oaths of office by the expert accountants;

(21). (Spanish) Order admitting report of expert accountants;

(22). (Spanish) Report of expert accountants referred to in the foregoing order;

(23). (Spanish) Exhibit of differences annexed to report referred to;

(24). (Spanish) Ratification of the report by the expert accountants;

(25). (Spanish) Certification of Secretary of First Supernumerary District Court for the Federal District of Mexico;

(26). (Spanish) Certification of signature of said Secretary by the Judge of said Court;

(27). (Spanish) Certification of signature of Judge by President of the Supreme Court of the Nation;

(28). (Spanish) Certification of the qualification and signature of the President of Supreme Court of Justice of the Nation by the Under-Secretary of Gobernacion;

(29). (Spanish) Certification of qualification and signature of Under-Secretary of Gobernacion by Under-Secretary of Foreign Relations;

(30). Certification by George T. Summerlin, Charge d'Affaires ad interim of the United States of America in Mexico, D. F., that the signature of Aaron Saenz who is named above as Under-Secretary of Foreign Relations, is the true and genuine signature and that Aaron Saenz is the person so claimed to be such Under-Secretary;

(31). (Spanish) Certified copy of statement of differences found in the account of Mariano Viamonte Fernandez as cashier of the Department of special taxes;

(32). (Spanish) Certified copy of report of the financial history of the cashier's department of special taxes from January 1, 1922 to January 31, 1923, by Mr. Jesus Icaza to the Chief Clerk of the Treasury Department, in the form of a letter, and 80 pages attached [fol. 29] proposed to be used upon an application for the extradition from the United States of America of Mariano Viamonte Fernandez, charged with the crime of peculado (embezzlement of public money) alleged to have been committed in Mexico, D. F., Mexico, are properly and legally authenticated, so as to entitle them to be received in

evidence for similar purposes by the tribunals of the United States of Mexico, as required by the Act of Congress of August 3, 1882.

In witness whereof, I hereunto sign my name and cause the seal of the Embassy of the United States of America to be affixed this twenty-eighth day of January, 1924.

(Signed) George T. Summerlin, Charge d'Affaires ad Interim of the United States of America, in Mexico, D. F., Mexico. (Seal reading Embassy of the United States of America, City of Mexico.)

[fol. 30] A seal: 1st. Supernumerary District Court of the Federal District, Mexico. United States of Mexico. Isidoro Arriaga, Attorney at law, Secretary of the First Supernumerary District Court in the Federal District, Certified: that in lawsuit number 47, corresponding to the actual year of 1923, one thousand nine hundred and twenty three, instructed in the judicial inquiry of the crime of peculation attributed to ex-cashier of the Treasury, Mr. Mariano Viamonte Fernandez, the following proceedings, among others, are on file:

An Order Asking for the Extradition of Mariano Viamonte Fernandez

City of Mexico, October 19th, one thousand nine hundred and twenty-three. In view of the contents of the petition of the Prosecuting Attorney, dated the seventeenth of the current month, and bearing in mind; that according to these proceedings it appears that on the twenty-second of May of this year an order of apprehension against the accused Mariano Viamonte Fernandez was issued, and that the crime of peculation that he is accused of by the Prosecuting Attorney has been duly proven, and there being sufficient facts against him to hold him responsible for said criminal act, and lending their aid for such a decision articles 16 of the General Constitution of the Republic, and 130 of the Federal Code for Penal Proceedings; that according to what is expressed, said Mariano Viamonte Fernandez is in the United States, a place where the Tribunals of the Republic have no jurisdiction to have him captured, but according to what is provided in articles 2nd, fraction XIII and 8th of the Treaty concluded between the United States of Mexico and the United States of America, on the twenty-second of February, eighteen hun-[fol. 31] dred ninety-nine, it is legal to ask for his extradition through the legal channels, for the better ministering of justice and the effective fulfillment of the penal laws, in what regards to the appliance of the penalty deserved by the criminal for the crime of peculation attributed to him. Therefore, and in conformity with what was asked for, by the Prosecuting Attorney, it is resolved: I. That the extradition of said Mariano Viamonte Fernandez is to be and must be solicited, sending the proper demand of extradition through the legal channels, to the Government of the United States of America. II. Have the Secretary issue the certified copies in accordance with article 35 of said extradition Law. Let it be notified. It

was so determined and signed by the First Supernumerary District Judge. I testify to it. Arturo Martinez Adame. Isidoro Arriaga. Secretary. Signatures. Statement: On October 25, 1923, there was issued to the Secretary of Foreign Affairs the official communication referred to in the foregoing court order as per the draft which is adjoined. To this I certify. Rubric of the Secretary. Notification: The 25th of October, 1923, I notified the Prosecuting Attorney of the foregoing order and he duly signed. To which I certify. F. E. Araiza. Waldo Vazguez. Rubrics.

Petition of the Prosecuting Attorney

"On the margin a seal: "Agency of the Prosecuting Attorney, Mexico, D. C. United States of Mexico. The national coat of arms." To the center: The Honorable First Supernumerary District Judge. The Prosecuting Attorney assigned to your Court, in the process followed against Mariano Viamonte for the crime of peculation, [fol. 32] respectfully states: That the Honorable Attorney General of the Republic informs him in his courteous notes numbers 27262 and 29254, issued by the Third Bench of the Circuit, states the following: "For the proper action, I bring to your knowledge the note addressed to this Legal Department by the Treasury Department on the 20th of this month, and which reads: "I have the honor to refer to your communication number 16794 of the preceding June, issued by the Third Bench of the Circuit, in which are transcribed the information afforded by the Prosecuting Attorney assigned to the First Supernumerary District Court of the Federal District, relative to Mariano Viamonte Fernandez, ex-Cashier of the Bureau of Special Taxes of this Department, resposible for peculation. As the diplomatic relations with the Government of the United States have been reestablished, and the culpability of the crime attributed to Viamonte having been duly proven, his extradition is being solicited, based on articles 1, 2, fraction XIII and 8 of the Convention concluded between Mexico and the United States of America, under date of the 22nd of February, 1899, and for this purpose I earnestly recommend to you the necessity of bringing before the judicial authority who hears such process through the Department of Foreign Affairs, the demand of extradition based on the above mentioned articles." "The Secretary in charge of the Department of Foreign Affairs, in a note of the 10th of this month, informs this Legal Department as follows:" "The Treasury Department, in an urgent note dated the 6th of the current month informs this Department [fol. 33] that *in* the Attorney General's Office in your charge are already engaged in procuring the extradition of Mariano Viamonte Fernandez, ex-employee of said Department. —Since in order to be able to ask for the provisional arrest of said Fernandez, according to article 10 of the Treaty between Mexico and the United States of America for the extradition of criminals, we shall only have a term of forty days from that of his arrest, to present the demand formally before the Government of the United States, I beg you to advise this

Department if the documents will be ready within that term, and if there will be time enough to have it reach the Government of the United States, so as to give the necessary instructions in order that our Embassy in Washington may ask for the temporary arrest of the ex-employee Viamonte Fernandez." "This I forward to you in order that you may please procure the proper documents for the extradition of Mariano Viamonte Fernandez; bearing in mind that this Department wired our Financial Agent in New York, on the 10th of this month, because he asked information concerning the fact that there is an order of arrest issued against the alleged criminal." In view of the above quoted statement, the undersigned begs you to order as soon as possible, an authentic certified copy made of all the proceedings in the process instructed against said Viamonte, including the order of arrest, and in conformity with the provision of article 35 of the Extradition Law of May nineteenth, eighteen hundred and ninety seven, to forward to the Department of Foreign Affairs the demand of extradition so that the arrest of the [fol. 34] accused Viamonte be obtained through the legal channels, in order that the case against him may go forward. As the crime of peculation imputed to said Viamonte is included in fraction XIII of article 2nd of the Treaty concluded between the United States of Mexico and the United States of America, and therefore the extradition is proceeding, he thinks that the actual petition probably will be granted, inclosing in two legal sheets the filiation and employments discharged by Mr. Mariano Viamonte Fernandez. That according to what is provided in section III of article 16 of the Extradition Law, in article 8th of the Treaty referred to, in corresponding circulars third paragraph of article 2nd of the Organic Law, he deems it proper to have the signatures duly legalized for these purposes. That he also asks that a certified, authentic copy be made of the corresponding articles of the Penal Law, to comply with what is ordered in section II of article 16th of the Extradition Law aforesaid. That the arrest of Viamonte having been solicited by wire, which thing may occur from one moment to another, and having a term of forty days to institute extradition proceedings, counting from the day it should occur, requests you to order the proper proceedings to be commenced, that they may reach in due time the appropriate authorities of the United States.—Mexico, D. C., on the nineteenth day of October, nineteen hundred and twenty three.—Signed. F. E. Araiza.—Secondly: For these purposes, I advise the Court that according to information received by me from the Treasury Department, Mariano Viamonte Fernandez is in the United States; the State [fol. 35] in which he resides is not known, as he is constantly changing his residence, being afraid to have the order of arrest executed on his person, but according to information from our Consul in the City of Boston, Mass., U. S. A., he is trying to locate said person, and will advise the authorities of it in due time.—The same date, signed: F. E. Araiza. Presented the eighteenth of the same month at seventeen o'clock. Witness: Rubric of the Secretary.

Petition of the Prosecuting Attorney (Asking for the Arrest of Mariano Viamonte Fernandez)

On the margin: a seal reading: Agency of the Federal Prosecuting Attorney.—Mexico, D. F., United States of Mexico.—The National Coat-of-Armes.—To center: The Honorable First Supernumerary District Judge.—The agent of the Prosecuting Attorney assigned to your Court, in the case number 47 of the present year, instituted against Mariano Viamonte Fernandez for the crime of peculation (embezzlement) courteously says: that it appears from the proceedings that on the 18th of April last, the accusation presented by the Department of Special Taxes of the Treasury Department against said Viamonte was made to you, because it appears that in the Cash Department of which he was in charge, there is a defalcation of $137,387.61, so that the proper inquiries should be made in order to clear up the matter and punish the guilty part-.—That from the information produced by Mr. Jesus Icaza, Inspector of the Treasury Department to the Department of Special Taxes, and presented to that Court by the undersigned, it appears that from the month of May of last year, excepting the month of July, Cashier Viamonte detracted several sums of money to the amount of $137,387.61 without including some demands for collection that may [fol. 36] exist against some oil companies, and have not been collected, due to the lack of the copies of said demand.—That on request of the undersigned, two expert accountants named by the Controllership, were appointed, so that in view of the proofs on file and others presented to them by the Department of Special Taxes, they should make a decision concerning the amount of responsibility against Mariano Viamonte, appearing from the information given on sheets 105, 106, and 107 of the proceedings that the culprit has responsibilities to the amount of $137,390.01, besides some others that might result against him for not having collected several sums from some Oil Companies, the amount of which was nullified by said Viamonte on the demands from the Treasury Department with respect to the same, without having adjoined the proper explanatory communications, in which the reasons for not having collected them should be explained, and which amount will not be known until the respective clarifying report, which is being carried out by a commission appointed for that purpose by the Treasury Department be ended.—That besides the documentary proof and that offered by the experts just mentioned, which said Mariano Viamonte appears responsible is proven by the sayings of witnesses Luis Alejandro Herrera, Evaristo Aznar and Jesus Icaza. That the existence of the corpus delicti of Peculation imputed to Mariano Viamonte was perfectly demonstrated by the card of appointment extended in his favor as Cashier of the Department before mentioned and why the substance of the [fol. 37] documents that have already been set forth. That the presumed criminal responsibility of said Viamonte is indicated by the statements above mentioned, in the terms of article 1026 of the Penal Law. That because of what is stated before, and based on

article 16 of the General Constitution, 107 and 130 of the Federal Code of Penal Proceedings, he requests you to issue the proper warrant for his arrest, presented on even date. Witness,—Rubric. Mexico, D. F., on the twenty-first of March, nineteen hundred and twenty-three. Signed,—F. E. Araiza.

A Warrant Ordering the Arrest of Mariano Viamonte F.

Statement. "Mexico, on the twenty-second of May, nineteen hundred and twenty-three.—In view of what has been performed thus far, and taking into consideration: That the penal action exercised by the Agent of the Prosecuting Attorney against Mariano Viamonte, considering him as guilty of the crime of Peculation, is based on that the aforesaid Viamonte having had the position of Cashier of the Department of Special Taxes of the Treasury Department, when the inspector, Jesus Icaza, made a visit to the Cash Department of said Department, it was found that from the month of May, nineteen hundred and twenty-two to the thirty-first of January of this year, excepting the month of July, said Viamonte was detracting without any right whatever, several sums of money amounting, in total, to $137,387.61, without taking into account some demands due that may exist against Oil Companies, which have not been collected, and which it was not possible to collect for lack of the copies of said demands.—That as probative documents, cer- [fol. 38] tified copies have been made of the appointment of Mariano Viamonte, as First Class Cashier of the Treasury of the Nation, and it appears, besides, from the declarations of Messrs. Jesus Icaza and Evaristo Aznar, that the accused discharged the post of Cashier of the Department of Special Taxes, the second witness asserting that he was such from June, nineteen hundred and twenty to the thirty-first of January of the current year, and his leaving was due to a leave of absence he solicited from the Treasury Department: a certified copy of the report rendered by Inspector Jesus Icaza to the office of the Secretary of the Treasury on ending his inspection of the Cash Department of the Office of Special Taxes spoken of before, from which document it appears that Cashier Mariano Viamonte has against him a defalcation of $137,387.61, One Hundred and Thirty-seven Thousand, Three Hundred and Eighty-seven Pesos, Sixty-one Cents, the veracity of which report is duly proved by the opinion given by the expert auditors and accountants, Messrs. Luis G. Salazar and Juan Perez, appointed by the Court, and who state that there exists really, in the Cash Department of Special Taxes of the Treasury Department, a defalcation against the Cashier, amounting to the sum of $137,390.01, One Hundred and Thirty Seven Thousand, Three Hundred and Ninety Pesos, One Cent, a document which is full proof in the terms of article 262 of the Federal Code of Penal Proceedings.—Therefore, there is reason to declare that the crime of [fol. 39] Peculation, the ground for the accusation, is duly proved by the elements that constitute it, in the terms that define it in article 1026 of the Penal Code, which says:—"The crime of Peculation is committed by every person who being in charge of a public

service, though it be on a commission for a limited time, and not having an official character, that for private uses, for himself or for others, fraudulently detracts from its object, the money, values, properties or any other thing pertaining to the Nation, to a Municipality or to an individual, if by reason of his charge he should have received them to administer them, as a deposit, or for any other cause," and as said Viamonte, in his character of Cashier, was the sole person who was responsible for the funds that were in his keeping and management, it is evident that there are sufficient grounds for considering him criminally responsible for such a crime, and the order of arrest against him, solicited by the Prosecuting Attorney in his petition of yesterday, is in conformity to the Law. In view of what is stated and based on articles 16 of the General Constitution of the Republic and 103 of the Federal Code of Criminal Proceedings, referred to, let there be issued orders to the office of the Attorney General of the Republic, so that, in its turn, it may order the Chief of the Federal Judicial Police to look for and arrest Mariano Viamonte, presumably guilty of the crime of Peculation, and when he is caught, let him be put in the General Jail of Belem at the disposal of this Court.—Have it notified. It was thus ordained [fol. 40] by the First Supernumerary District Judge and signed together with the Secretary who certifies it.—Signed.—F. Diaz Lombardo.—I. Arriaga.—Secretary, Rubrics.

Statement

"The order of arrest referred to in the preceding sentence was issued on the twenty-second of May, nineteen hundred and twenty-three. Witness: Rubric of the Secretary.

Notification

I notified the Prosecuting Attorney of the preceding order on the twenty-second of May, nineteen hundred and twenty three, and he said: That he hears it, he agrees to it, and asks for two certified copies of the order, and signs, I certify to this. F. E. Araiza.—Waldo Vazquez, Rubrics.

Written Document from the Prosecuting Attorney Consigning the Matter

On the margin a seal which says "Agency of the Prosecuting Attorney.—Mexico, D. F.,—United States of Mexico—The National Arms.—Tribunal of the First Circuit.—In the center: Honorable First Supernumerary District Judge: The undersigned, Prosecuting Attorney, respectfully states: That copies of the document were sent to him with official note No. 12282, issued by the First Bench of the Section of the Circuit of the Department of the Attorney General of the Nation, which copies he adds to this ducument, so that the judicial inquiry be commenced in regard to the defalcation of $137,387.61, One Hundred and Thirty Seven Thousand,

Three Hundred and Eighty Seven Pesos, Sixty One Cents, which appears in the Cash Department of the Department of Special Taxes of the Treasury Department, which was in the keeping of Mariano Viamonte. In compliance therefore, with the obligation imposed [fol. 41] on the undersigned, by article second of the Organic Law relating to Department of the prosecuting Attorneys, he consigns the matter to you that you may order the opening of the proper penal inquiry for the crime of peculation, and therein order in the first place, that the persons who took part in the examination of the books and accounts of said Cash Department, Messrs. Espiridion Robles, Evaristo Aznar, Jesus Icaza and Luis Alejandro Herrera be examined in the shortest possible time; secondly: to enter in the court record authenticated copies of the entries of the Cash Book concerning the amounts collected and which Mr. Mariano Viamonte disposed of, as well as those concerning the supposed expenditures appearing in that book; and lastly, to carry out all the proceedings that may arise from the inquiry, for the better knowledge of the aforesaid defalcation, since the petitioner from this day is carrying on the penal action arising because of this crime. Mexico, April 18th, 1923.—The Federal Prosecuting Attorney. Signed: Luis G. Lavalle." Rubric.

Appointment Issued by the Office of the Secretary of the Treasury to Mariano Viamonte as Cashier (Copy)

On the margin—a seal which reads thus: "Federal Executive Power. Mexico.—United States of Mexico." Treasury Department.—To the center: Registry and Personal Department. Second First. Number: On the margin:—The office of the Secretary of the Treasury.—Department of Registry and Personal Affiairs. On the upper margin a seal which reads: Registered according to circular of the fifteenth of February eighteenth hundred and ninety four.—For the Chief of the Department.—C. A. Viana. In the center: United States of Mexico.—The National Coat of Arms.—The Constitutional President of Mexico in exercise of the power conferred [fol. 42] on him by article eighty nine of the Federal Constitution in its corresponding section has vouchsafed to appoint you, First Class Cashier of the Treasury of the Nation, with date of the first of the current month, with the yearly salary assigned to said employment by the respective clause in the Budget.—I advise you of this for your information and for the following purposes: Suffrage Effective.—No reelection.—Mexico, January 2nd, nineteen hundred and twenty three. For the Secretary, the First Undersecretary.—Tomas Orozco, Jr.—To Mr. Mariano Viamonte.—City.—It is a faithful copy from the minute on file.—Mexico, April 18th, 1923.—The Chief of the Department.—An illegible signature. Rubric.

Minutes of the Meeting in the Department of Special Taxes Wherein the Misappropriation Was Definitely Confirmed

"In the City of Mexico, on the eighteenth day of April nineteen hundred and twenty three, at nine o'clock A. M., Messrs. Espiridion

Robles, Chief of the Department of Special Taxes; Evaristo Aznar, Second Class Cashier, at present in charge of said Cash Department, Jesus Icaza, Inspector of the Treasury Department, commissioned by the Treasury Department, met at the said Cash Department of Special Taxes, located in the National Palace, in order to inspect the books of said Cash Department, and Luis Alejandro Herrera, Auditor of the Controllership in the mentioned Treasury Department, for the purpose of confirming the deficits of the Cashier Mariano Viamonte Fernandez and which according to the report given to Mr. Benjamin Marin, first undersecretary of the Treasury Department, by Mr. J. Icaza, on the twenty sixth of March of this year, amounts to $137.-387.61.—One hundred and thirty seven thousand, three hundred and eighty seven pesos, sixty one cents, national gold. The pre-[fol. 43] ceding amount arises from the collection of taxes that were collected in the Cash Department, in his charge, and which he detracted in cash; making the egress apparent by means of receipts from the General Treasury of the nation for entries of taxes paid by several Oil Companies to said office, which documents he was to hold only until the manifestations were stamped. Taking as a basis the enclosures sent with his report by Mr. Icaza, and in which there is a separation of the operations in cash from the ones merely virtual, we reach the conclusion that Cashier Mariano Viamonte Fernandez disposed of the sum above mentioned.—Five copies of this report were issued and have been distributed as follows: One to first Under Secretary of the Treasury Department; one to Mr. Espiridion Robles; one to Mr. Evaristo Aznar; one to Mr. Jesus Icaza and the last to Mr. Luis Alejandro Herrera.—Signed: E. Robles.—A. Aznar.—J. Icaza. —L. A. Herrera.—Rubrics.

Register

Received on the eighteenth of April, Nineteen hundred and twenty two, at the eighteenth hour.—Witness.—A. Rubric of the Secretary.

Order to Commence

Mexico, eighteenth of April nineteen hundred and twenty three. Acknowledge receipt of the consignment made by the Prosecuting Attorney assigned to this Court, have it registered in the Government book, give notice of the commencement to the Superior and to the Representative of the Society, of the legal intervention granted to him by the constitutional article 102 carrying out the proceedings begun and all else conducive to clearing up the affair. To that end, [fol. 44] summon, as soon as possible, Messrs. Espiridion Robles, Evaristo Aznar, Jesus Icaza and Luis Alejandro Herrera, that they render their respective declarations. Summoning the above mentioned functionary, carry out the examination which he himself recommends in his petition of this date, authorizing the Secretary of this Court to do so, based on article 49 of the Organiz Law of the Judicial Power of the Federation, on the twenty seventh of the present month at ten o'clock a. m.—Let it be notified and complied with.

It was thus provided by Lawyer Francisco Diaz Limbardo, First Supernumerary District Judge in the Federal District, and he signed.—I certify to it.—Signed: F. Diaz Limbardo.—J. Arriaga, Secretary. Rubrics.

Compliance

On the eighteenth of April the notice of the commencement was given to the Superior. Witness: A rubric of the secretary.

Compliance

Messrs. Espiridion Robles, Evaristo Aznar, Jesus Icaza and Luis Alejandro Herrera were summoned to be present on the 24th day of this month, at nine o'clock A. M.—Witness: A Rubric of the secretary.

Notification

The Prosecuting Attorney was notified of the preceding sentence, on the nineteenth of April, nineteen hundred and twenty-three, and being informed of its contents, he signed.—I certify to it.—Luis G. Lavalle.—Waldo Vazquez.—Acting Rubrics.

Deposition of Mr. Luis A. Herrera

"Mr. Luis Alejandro Herrera appeared before this Court on the twenty-fourth of April nineteen hundred and twenty-three, according to a previous summons he received, and having been duly sworn [fol. 45] to speak the truth, he said his name was as it is written, that he is a native of San Luis Potosi, an inhabitant of Tacubaya, living in number eleven hundred and twelve, Pueblita Street, forty-eight years old, married and an employed. After the report, page 3 of this file, was read to him, he said: that because it was the same that had been drawn up at the Department of Special Taxes, he ratifies the same in all its parts, acknowledging as his the signature of the declarant found among others, at the bottom of said report. On being questioned, he answered: That he could not give the Court any other information besides what was stated in the report that was just read to him, for he had assisted in the drawing up of said report, only as an Auditor of the Controllership of the Treasury Department, and that the person that could afford more information on the matter was Mr. Jesus Icaza, for it was he who carried on the inspection and made his report to the first Under Secretaryship of the Treasury Department; the declarant also states that as he was in the Cash Department of Special Taxes, a subdivision of the Treasury Department, drawing up the document that has just been read to him, Mr. Evaristo Aznar told him that after the departure of Cashier Viamonte he, Mr. Aznar, had by certain comparisons which he made in the books suspected that there had been mismanagement on the part of said Viamonte, and as he had advised his Superiors of it, this had, undoubtedly, given rise to the inspection carried out by

Mr. Icaza. That he also states, that on several occasions, and fulfilling his duty, he commissioned Mr. Leopoldo Palencia, who lives [fol. 46] on Amargura Street, number thirty-six or thirty-eight, he does not remember precisely, to go to the Cash Department formerly in charge of Mr. Viamonte, to make an inspection, and said Mr. Palencia always gave his report stating that he had not found any irregularity in said Department, this being very suspicious, for Mr. Viamonte's bad managements, judging by Mr. Icaza's report, began in the month of May last year, and Mr. Palencia's inspections are comprised within the month of May referred to, and extend as far as January of this year. That he explains this statement by saying that he does not suspect Mr. Palencia, but deduces that on making his inspections of Viamonte, he did not go deeply into the management of the affairs he was inspecting, and therefore he did not set them down in his report.—That lastly, he states that Mr. Palencia is still employed in the Auditor's Department of the Controllership, in the Treasury Department, but that he is ill at present, and that the deponent knows that Viamonte is living in Mixcoac, but does not know in what street. That this is all he has to say.—He ratified the preceding after it was read to him and signed it.—In the margin.—A. L. Herrera, A. Rubric.

Declaration of Mr. Evaristo Aznar

Immediately after, Mr. Evaristo Aznar, being present, after the legal requisites, said that his name was as it is written; that he is an inhabitant and native of this city, living in Avenida Cinco de Mayo number sixty-two, forty-five years old, married, employed. After [fol. 47] the report on sheet three of this document was read to him, he said that as it was the same and it contained the truth he ratifies it in all its parts, acknowledging as signed by his own hand the signature that bears his name and is among others at the bottom of the report just read to him. After being asked some questions, he answered: That he is a second class Cashier of the Treasury, in the Department of Special Taxes in the Treasury Department, an employ he has been in for the last five years; that in June nineteen hundred and twenty, Mr. Mariano Viamonte Fernandez began his charge, as Cashier in the same Department of Special Taxes, an employ that he discharged up to the thirty-first of January, nineteen hundred and twenty-three, when he left because of a leave of absence he solicited of the Treasury Department; that on this account, on the first of February of this year, prior to the drawing up of the report with the assistance of the accountant of the same Department, Mr. Joaquin Aguerrebere and the Inspector of the Controllership, Mr. Leopoldo Palencia, in which was stated what the deponent received from Mr. Palencia, namely: the balance of secondary cash operations, an account of stamps and an inventory of furniture and sundry office articles,—the declarant took charge of the Cash Department, the amount on hand checking with the balance; that it is also a legal requisite to deliver the documents consisting of all mani-

festations that have not been stamped, representing the ingress of oil tax receipts from the General Treasury, which state the payment [fol. 48] made by the companies and for which Viamonte was to have issued provisional receipts in order to deliver the manifestations and other orders of relative importance. Upon turning over his office to his successor, Viamonte did not give up the documents spoken of, because he said he would do it on the next day, which he did not do because he did not return. The deponent does not know whether The Inspectors heard this when Viamonte said it to the witness. That the mismanagement of funds on the part of Viamonte Fernandez consists in the fact that he, in his character of Cashier of the Department, already mentioned, cleared accounts with Collector Arturo Pozada, giving him as the amount paid in for petroleum a greater amount than actually was received from that industry. That said deponent could not have evidence of this mismanagement, because when he asked Viamonte Fernandez for the documents to make the monthly account which is given to the Controllership, said Viamonte Fernandez stated to him that he would personally deliver the documents concerning petroleum to the Controllership, wherefor the accounts submitted to said Department lacked the aforementioned proof of which the office of the Auditor of the Annotation of Stamps already had knowledge. That the deponent has a copy of the act of transfer referred to and will present it in this Court. That it was not the deponent but Viamonte Fernandez who was in direct control of the Cash Department, as well as the daily accounts of ingress and egress, which he also kept; and in answer to questions which the deponent asked him concerning the daily movements, [fol. 49] he would give a sum in round numbers, and that all the entries in the Cash Book were made by the hand of Viamonte Fernandez. That it is true, as stated by Mr. Herrera, that the deponent after the departure of Viamonte, upon comparing the payments in cash to the General Treasury with the actual cash ingress, he noted various irregularities, of which he immediately advised the Treasury Department. That this is all he has to say. He ratified this statement after it was read to him and he signed it.—In the margin, Evaristo Aznar.—Rubric.

Deposition of J. Icaza

Forthwith, appeared Mr. Jesus Icaza, and the legal requirements having been complied with, said his name was as it is written, that he is a native of Neuvo Leon, Monterey, an inhabitant of this city, lives on fourth San Jeronimo Street number one hundred and two, thirty nine years old, married, employed. After the report on sheet three was read to him, he said: that because it was the same and it stated the truth, he ratified it in all its parts, acknowledging at the same time, because it is of his own hand, the signature that with his name is subscribed among others at the bottom of said report. On being questioned, he answered: That in his capacity of Inspector of the Treasury Department, he was commissioned by the first Under Secretary of that Department to make an inspection

in the Cash Office of the Department of Special Taxes of that Secretaryship; that complying with the aforementioned orders he went to [fol. 50] the place indicated, and after eighteen days of careful inspection he came to the conclusion that an embezzlement had been committed by the Ex-Cashier Mariano Viamonte Fernandez, in the sum which is indicated in the report which had just been read to him; that for this reason he submitted a detailed report to the Sub-Secretary of the Treasury, keeping for himself a copy of the same which he will exhibit in this Court; that in it are specified in detail all and each of the irregularities committed by Viamonte Fernandez which irregularities constitute a mismanagement of funds. That therefore and because the details mentioned in this report are numerous, it is impossible for him to give them at once, but as he has said he will exhibit a copy of this report. That this is all he has to say. The above having been read he ratified it and placed his signature thereto. Witness—F. Diaz Lombardo.—Y. Arriaga. Rubric.—In the margin: J. Icaza.—Rubric.

Appearance of Mr. Evaristo Aznar

On the twenty-seventh of April nineteen hundred and twenty three, Mr. Evaristo Aznar appeared and said: That as he promised before, he presents a copy of the act of delivery he referred to in his declaration of the twenty fourth of this month inserted on the back of sheet five and the front of sheet six of these proceedings and signed it.—I certify.—Signed: I. Arriga.—Rubric. On the margin: Signed Evaristo Aznar.—Rubric.

Copy of the Act Referred to in the Preceding Appearance

In Mexico, D. F.—On the first of February nineteen hundred and twenty three, were assembled in the Cash Department of the Department of Special Taxes of the Treasury Department, Messrs. Leopoldo [fol. 51] Palencia, commissioned by the Controllership Department according to order 1702/519, File 6,420 of to-day, to assist in the delivery of the Cash Department made by Mariano Viamonte Fernandez, First Class Cashier to Mr. Evaristo Aznar, Second Class Cashier, on account of the leave of absence granted to the former to leave his employ during sixty days; Joaquin Aguerrebere, Accountant, commissioned for the same act by the Department of Special Taxes of the said Treasury Department and said Viamonte Fernandez and Aznar; immediately on proceeding to examine the Cash Book they found cash on hand to the amount of $11,628.60. Eleven thousand six hundred and twenty eight pesos, sixty cents. Having made a verification of money and papers they obtained cash on hand to the amount of: In silver $11,008.00.—In small coin 0.60 cents. In national gold: $620.00.—In all $11,628.60 cents. (Eleven thousand six hundred and twenty eight pesos, sixty cents.); the transactions being as follows:

Cash on the 1st of January 1923	$0.00
Ingress on the same month	4,236,988.67
	4,236,988.67
Outgo	4,225,360.07
Balance on the 1st of February 1922	11,628.60
Equal Sum	$4,236,988.67

A scrupulous inventory of the stamps was made, from which resulted a conformity with the amount shown by the store house books and balance formed, being of the class and value as follows:

Common, issue of 1922	$72,111.00
For petroleum, same issue	1,467,909.65
For spinnings and weavings, same issue	173,850.85
For oil rents	6,833.50
For patents and marks	5,259.75
Sum	$1,725,964.75

[fol. 52] One million seven hundred and twenty five thousand nine hundred and sixty-four pesos, seventy five cents.

Common, issue of 1923	$107,394.00
For spinning and weavings, same issue	413,302.45
For petroleum rents, same issue	10,451.10
For patents and trade marks, same issue	15,584.00
	$546,731.55

Five hundred and forty six thousand seven hundred and thirty one pesos, fifty five cents.

Finally, a valued inventory was formed of the furniture in the office in accordance with the previous one, the value of which was $5,598.50 (Five thousand five hundred and ninety eight pesos, fifty cents). The present act of transfer is considered completed; it is made out in six copies, as a testimony, and signed by those who assisted.—I assisted: The Commissioner from the Controllership. Signed. L. Palencia.—Rubric. I assisted: For the Department of Special Taxes.—Signed: J. Aguerrebere.—Rubric.—I delivered the office.—The First Class Cashier, Signed: M. Viamonte Fernandez.—Rubric. A seal that reads,—"Department of Comptrollership.—Inspection—United States of Mexico.—National Arms." I received the office: The Second Class Cashier, Evaristo Aznar.—Rubric. A seal that reads thus: "Cash Department of Special Taxes.—Treasury Department.—United States of Mexico.—The National Arms."

Court Order

Add the petition of the prosecuting Attorney of this date, and as this official requests, suspend the proceedings of the attested copy

ordered on the eighteenth of this month, and summon through the legal channels, for the first day of next month of May, at ten a. m., Mr. Espiridion Robles, Chief of the Department of Special Taxes of the Treasury Department. Be it notified.—It was so provided by [fol. 53] the First Supernumerary District Judge and he signed it. I certify.—Signed F. Diaz Lombardo.—I. Arriga, Secretary. Rubrics.

Register

On the twenty eighth of April a note was issued to the Treasury Department, summoning through the same, for the first day of next month of May, at ten o'clock, Mr. Espiridion Robles, Chief of the Department of Special Taxes.—Witness.—Rubric of the Secretary.

Notification

On the thirtieth of April nineteen hundred and twenty three, I notified the Prosecuting Attorney of the preceding order, and being informed, he signed: I certify.—Signed. F. E. Araiza.—Waldo Vazques.—Acting Rubrics.

A Document Which Refers to the Foregoing Order of the Prosecuting Attorney

On the margin a stamp which says, "Office of the Prosecuting Attorney, Mexico, D. F., United States of Mexico. The National Arms." In the center, First Supernumerary, District Judge, presents the Prosecuting Attorney assigned to the Court in your charge in the case on trial concerning the ex-cashier Mariano Viamonte Fernandez, for the crime of embezzlement, above set forth: being summoned for 10 o'clock a. m. of this day, to hold a verifying comparison requested by the Prosecuting Attorney, Luis de la Valle, and having requested of the undersigned chief of the Department of Special Taxes in order to avoid delay, a certified copy of the statements set forth in said petition, he requests the Court to suspend said order and to set a new date, if it be impossible to issue the documents in question.—He requests, moreover, that a citation be issued to the chief of the above mentioned department to make a declara- [fol. 54] tion in this case, and to give the fullest information concerning the responsibility of the ex-cashier Mariano Viamonte Fernandez.—Mexico, April 27, 1923. F. E. Araiza.—Rubric.

Acknowledgement

Presented on even date at 9 o'clock. Witness: Rubric of the Secretary.

Decision

"Mexico, April 30, 1923. Add the petition of the Prosecuting Attorney of this date, as well as the documents which accompany it.—Summon Jesus Icaza to make a declaration as requested, and issue a communication to the office of General Controllership of

the nation, requesting that they of their own responsibility designate two efficient expert accountants to form a decision, considering the data presented in the case, and the data which may be shown them in the Department of Special Taxes of the Treasury Department, concerning the exact amount of the responsibility of Mariano Via monte Fernandez, ex-cashier of said Department. Let notice be given. Ordered by the First Supernumerary District Judge, and signed by him. Witness.—F. Diaz Lombardo.—I. Araiza, Rubrics.

Compliance

Everything ordered in the foregoing decision was complied with on the 30th day of April, 1923. Witness.—Rubric of the Secretary.

Notification

On the 30th day of April, 1923, I notified the Prosecuting At- Prosecuting Attorney.—Mexico, D. F.—United States of Mexico.— torney of the foregoing order, and he signed. Witness: F. E. Araiza.—Waldo Vazquez.—Rubrics.

[fol. 55] Petition of the Prosecuting Attorney

"On the margin, a seal which reads thus: Office of the Federal The Arms of the Nation.—In the center: The Honorable First Supernumerary District Judge.—The Federal Prosecuting Attorney assigned to the Court in your charge, in the case instituted against the ex-Cashier of the Department of Special Taxes of the Treasury Department, Mariano Viamonte, courteously states: That as he had promised in his document of the twenty eighth of this month, he presents to the Court in eighty five legal sheets a report rendered by Accountant Icaza, to the first Under Secretary of the Treasury Department in which he audited the accounts of the Cash Department of Special Taxes, which report has been sent to him by the Chief of the Department. Wherefore it being no longer necessary to put into effect the order requested by the Prosecuting Attorney, Licentiante Lavale, he believes it is to be ineffective. He believes it pertinent to summon Accountant Icaza, so that he may state if he acknowledges as being the same report that he rendered to the Department of Special Taxes, the one exhibited by the undersigned and which was sent to him by the Chief of the Department, and say if he has any more to add.—That in order to establish with all precision, the criminal responsibility incurred by the culprit Viamonte, he requests the Court to send the General Controllership of the Nation a note so that said office may appoint responsible to it two experts who may come to a decision by considering the data which may be presented in this case and the data which may be exhibited in the [fol. 56] above mentioned department as to the amount for which said Viamonte is responsible.—That according to the data which has been placed at his disposal the residence of Viamonte is No. 91 Plaza

de San Juan, Mixcoac, D. F.,—Mexico, D. F.—The 30th of April, 1923.—Signed, F. E. Araiza.—Rubric.

Note

The document which the Prosecuting Attorney, Florencio E. Araiza refers to in the foregoing is inserted at the end of this certified copy.

Appearance of Jesus Icaza

On the thirtieth of April, 1923, having been previously cited for the purpose, which was carried out, Sr. Jesus Icaza being present, concerning whom general information already exists in the records, legal requirements having been fulfilled, there were placed before him the documents exhibited by the agent of the Prosecuting Attorney, of this date, and he said: That he recognizes the document which is placed before him as the same report which he submitted to the Department of Special Taxes and that as such he ratifies it in all its parts without having anything else to add; that he rectifies his statement concerning the report stating that he did not submit it to the department mentioned but to the Official Mayor of the Secretary of the Treasury and Public Credit. The above having been read he ratified it and placed thereto his signature. Witness: F. Diaz Lombardo.—I. Arriaga.—Rubrics.—In the margin: J. Icaza.—Rubric.

Appearance of Mr. Espiridion Robles

On the third day of May nineteen hundred and twenty three, Mr. Espiridion Robles, Chief of the Department of Special Taxes of the [fol. 57] Treasury Department, made his appearance in this Court in obedience to a previous summons, and after having been sworn to speak the truth, he said: his name was as it was already written, a native of the State of Sonora, a resident of the municipality of Tacubaya, residing in ninth Juarez Street, number twenty six, he was fifty years old, married, a public employee. After the report on sheet three of this file was read to him, he added: that because what is stated in it is true he ratifies it in all its parts, and for the same reason he acknowledges the signature that with his name is at the bottom of the document referred to, as of his own hand.—After questions that were put to him, he answered: that he can not give any more particulars besides those which have just been read in said report, for the deponent ordered this report to be made in view of the information given to him by the Inspector, Mr. Jesus Icaza.—He ratified what was stated, after it was read to him, and signed it: I certify to it.—F. Diaz Lombardo.—I Arriaga, Secretary. Rubrics. On the margin.—E. Robles.—Rubric.

Appearance of the Expert Accountants

On the ninth of May nineteen hundred and twenty three appeared Messrs. Luis C. Salazar and Juan Perez, and said that in accordance with communication number 22/95, dated yesterday, they have been appointed by the General Controllership of the Nation, to state their

opinion about the amount of responsibilities that appear against Mariano Viamonte, ex-cashier of the Department of Special Taxes of the Treasury Department, which said communication they exhibited, and they signed.—We certify to it.—Signed.—Gmo. G. Vazquez.—S. Madrid.—Rubrics. On the margin: L. G. Salazar.—J. Perez.—Rubrics.

[fol. 58] An Order Considering as Appointed Expert Accountants Luis G. Salazar and Juan Perez

Mexico, May the ninth, nineteen hundrd and twenty-three.—Add the communication number 22.95 dated yesterday, from the Controllership General, and which was presented on the appearance of Messrs. Luis G. Salazar, Chief of a Section, in charge of the Stamp Branch and Juan Perez, a First Class Auditor in the same Branch, and in which communication said gentlemen appear, as appointed to give their opinion in regard to the amount of the responsibilities against Mariano Viamonte, ex-Cashier of the Department of Special Taxes of the Treasury Department.—Consequently advise said gentlemen of the appointment aforesaid, for legal purposes and their opinion shall only refer to what is solicited by the Prosecuting Attorney in his petition of the thirtieth of last month, inserted on sheet twelve of this file.—Let it be notified.—It was thus provided by the First Supernumerary District Judge, who signed it, with the assisting witnesses who certify to it.—Signed. F. Diaz Lombardo.—Gmo. G. Vazquez. M. S. Madrid, Rubrics.

Exhibit A

On the margin a seal which reads thus: Federal Executive Power.—Mexico.—United States of Mexico.—The National Arms.—Department of the Controllership.—On the center.—Office of the Auditor and Department of Accounts.—Stamp Branch.—Table of Correspondence.—Number 22/95.—Ref. 7-12-(22).—The Honorable First Supernumerary District Judge of Mexico City.—Presents—In due reply to your courteous note number 2585, dated the 30th of last month, I have the honor to inform you that this Controllership has appointed Messrs. Luis G. Salazar, Chief of a Section, now in charge of the Stamp Branch, and Juan Perez, a First Class Auditor of the [fol. 59] same Branch, that they may give their opinion in regard to the amount of responsibilities resulting against Mariano Viamonte, ex-Cashier of the Bureau of Special Taxes of the Treasury Department.—Accept the assurances of my most attentive consideration.—Actually functioning, no reelection.—Mexico, May 8th, 1923.—For the Controller General of the Nation.—The Auditor General.—Signature illegible. Rubric.

Acceptance and Oath of the Experts

On the ninth of May, nineteen hundred and twenty-three, being present Messrs. Luis G. Salazar, Chief of a Section actually in charge of the Stamp Branch, and Juan Perez, a First Class Auditor of the same Branch, both employees of the Controllership, they were

advised of what the preceding order contained, and said: that they hear it, accept the charge and swear that they will fulfill it faithfully, adding that their names are as it is stated already, the first being a native and resident of this City, with his home on Chopo Street, number forty-nine, thirty-three years old, married, employed; the second one is a native of Zitacuaro, Michoacan, a neighbor of this city, residing on Moctezuma Street, number one hundred and ninety-one, forty-eight years old, married, employed, and both signed. Witness.—F. Diaz Lombardo.—Gmo. G. Vazquez.—S. Madrid.—Rubrics. On the margin: L. G. Salazar.—J. Peres, Rubrics.

Notification

On the ninth of May, nineteen hundred and twenty-three, I notified the Prosecuting Attorney of the preceding order, who acknowledged it and signed. I certify to it. F. E. Araiza.—Waldo Vazquez.—Rubrics.

Order

Mexico, May seventeenth, nineteen hundred and twenty-three.—[fol. 60] Add the opinion of the fourteenth instant, given by the experts, Messrs. Luis G. Salazar and Juan Perez, and when said opinion be ratified, let all the proceedings pass to the Prosecuting Attorney that he, in accordance with article 102 of the Constitution, may act on it.—This was provided by the First Supernumerary District Judge, who signed it.—I certify to it. F. Diaz Lombardo.—I. Arriaga, Secretary. Rubrics.

The Decision of the Expert Auditors Referred to in the Foregoing Order

The Honorable First Supernumerary District Judge.—Presents: In compliance with what was ordered by the Controller General of the Nation, in his instructions numbers 22/96 and 22.97, dated the eighth of this month, to state our opinion on the amount of the responsibilities resulting against Mariano Viamonte, ex-Cashier of the Cash Department of the Department of Special Taxes of the Treasury Department, we have the honor to inform you that: the undersigned, having made a scrupulous investigation of the operations that appear in the statements of the process, added to the corresponding file of that Court, in your charge, as well as from those carried out by the Audit of this Department, in view of the accounts rendered by said Viamonte and of the documents added to the same, we obtained the sum of $137,390.01, one hundred and thirty seven thousand three hundred and ninety pesos, one cent, as the total amount of the difference that appear against him, according to the details of the statement we inclose herewith.—We deem it prudent to state that besides the sum already mentioned, other liabilities might appear against the said Ex-Cashier, because according to the account rendered by him, he failed to collect several [fol. 61] sums from some Oil Companies, the amount of which Viamonte himself nullified on the demands of the Treasury Depart-

ment pertaining to them, by simple circles made with a pencil, without having sent the proper explanatory notes, and in which it should be stated why proper collection was not duly made; but the amount of them will not be known, until the situation be properly clarified by the Committee appointed for that purpose by the Treasury Department.—We also take leave to inform you that as you will see in our inclosure, the amount pointed out by the undersigned, after the corresponding clarification of $137,390.01, amount of the differences referred to, it appears increased in the amount of $2.40, over the amount shown in the report rendered by Inspector Icaza, this difference consisting in the value of the differences that result separately between the tax of each one of the declarations and the amount affixed in stamps, the same being raised to the immediate higher multiple of 5 because no stamps of a smaller value exist. Accept the assurance of our attentive and distinguished consideration.—Mexico, May 14th, 1923.—The Chief of the Section in charge of the Stamp Department. L. G. Salazar.—The First Class Auditor of the Stamp Department. J. Perez.—Rubrics.

Acknowledgement

"Presented on the fifteenth of May, nineteen hundred and twenty three, at sixteen o'clock. Witness: Two Rubrics. The Statement of differences indicated in the inserted opinion of the expert auditors, because of the form in which it is presented, is forwarded under separate certification.

[fol. 62] Appendix of the Differences which Accompany the Opinion

In May, 1922	$1,000.47
In July	1,399.70
In August	1,721.69
In September	5,326.47
In October	8,875.66
In November	6,818.41
In December	52,713.00
In January 1923	59,532.21

Sums obtained by the undersigned:

In May, 1922	.....	1,000.70
In July	.....	1,399.97
In August	.....	1,722.10
In September	.....	5,326.57
In October	.....	8,875.90
In November	.....	6,818.90
In December	.....	52,713.16
In January, 1923	.....	59,390.01
Sums	$137,387.61	137,390.61
	2.40	
	$137,390.01	137,390.01

Mexico, May 14th, 1923. The Chief of a Section in charge of the Stamp Department.—Signed. L. G. Salazer.—The First Class Auditor in the Stamp Branch.—J. Perez.—Rubrics.

Ratification of the Opinion

On May seventeenth, nineteen hundred and twenty three being present the expert auditors and accountants, Messrs. Luis G. Salazer and Juan Perez, the opinion they have rendered, inserted in sheets one hundred and five to one hundred and seven of this investigation, was presented to them, and they said: That they acknowledge as being of their own hand and signatures of their names found at the end of said opinion, and that therefore they ratified it in all its parts and signed it.—I certify to it.—Signed. F. Diaz Lombardo.—I. Arriaga.—Rubrics. On the margin, L. G. Salazer.—J. Perez.—Rubrics.

And in compliance with what was ordered in the order of the nineteenth of this month, I issue this certificate, in the City of [fol. 63] Mexico, D. F., on the tenth day of the month of January, in the year of one thousand nine hundred and twenty four.—Signed. —Isidore Arriaga.—Rubric. A seal which says, "Court of the First Supernumerary District of the Federal District, Mexico. Arms of the Nation." The undersigned Jose Flores, First Supernumerary District Judge of the Federal District: certifies: That the foregoing signature was affixed by Isadoro Arriaga, Attorney at law, acting as Secretary of the above mentioned court.

Mexico, D. F., January 10, 1924. Signed, Jose Flores.—A seal which says, "Supreme Court of Justice of the Nation, Mexico, Arms of the Nation, United States of Mexico."

Francisco Modesto Ramirez, President of the Supreme Court of the Nation, certifies: that the above signature is authentic, and is the same which Jose Flores, attorney at law, First Supernumerary District Judge of the Federal District, uses in his acts, and that he is at present functioning.

Mexico, January 10, 1924. Francisco M. Ramirez, Rubric. Secretary of the Court. (Signature illegible.) In the margin a seal which says, "Federal Executive Power, Mexico, Arms of the Nation, United States of Mexico, Secretary of the Government." Daniel Benitez, subsecretary of the Government, certifies: That Francisco M. Ramirez, attorney of law, is the President of the Supreme Court of Justice of the Nation, and that his signature is the preceding. Actually functioning. No reelection.

[fol. 64] Mexico, D. F., January 10, 1924, D. Benitez. Register on sheets 24, under No. 9 in the proper book. Mexico, D. F., January 10, 1923. The Chief of the Department of Internal Affairs and Government, J. C. Garcia. On the right, a seal which says: "Executive Federal Power, Mexico, Arms of the Nation, United States of Mexico, Office of the Secretary of Government."

A seal which says, "Tax free."

A seal which says, "Secretary of Foreign Affairs, Consular Department, January 11, 1924."

[fol. 65½] Isidoro Arriaga, attorney at law, Secretary of the First Court su
Fernandez is charged there is included among others the following state

The report of the differences which obtained charged against Mariano Vi
case, in the possession of the First Supernumerary District Court, and
to the 31st of January, 1923.

Exporting companies	The ar decla pre
May 1922:	
East Coast Oil Co.	38
July, 1922:	
Huasteca Petroleo Company	7,56
Compania Mexicana de Petroleo "El Aguila" S. A.	1,47
August, 1922:	
Atlantica Compania Mexicana Productora y Refinadora de Petroleo S. A.	12
Compania Transcontinental de Petroleo	5,52
September, 1922:	
Compania Metropolitana de Oleoductos	2(
October, 1922:	
Interocean Oil Company	
November, 1922:	
Compania Terminal Union S. A.	
December, 1922:	
Compania Terminal Union S. A.	
Continental Mexican Petroleum Company	5
Pierce Oil Corporation	2
January, 1923:	
U. S. Mexican Oil Corp'n	
Compania Transcontinental de Petroleo	
Total	$16,0

NOTES:

(1) Included in the sum of $1,000.70 which is the difference cha
$0.70 cents correspond to a remainder in the funds invoices of the sa
(2) The difference of $444.93 cents charged to the ex-cashier ab
without its appearing in the proper order;
(3) The amounts of $7,508.85, $16,999.40 and $42,533.31 which
credited without appearing in the respective declarations of the proper
Viamonte did not pass over to the branch of deposits as should h ave

rst Court supernumerary of the district in the Federal District certifies: That in case No. 47 of the present year and being used in proof of a crime of p
owing statement:

Mariano Viamonte, as cashier of the Department of Special Taxes of the office of the Secretary of the Treasury and Public Credit from the investigation
Court, and the accounts annotated by the Department of Comptrollership, by which is referred to the movement which obtained in the branch of petrol

	The amount of declarations presented	The amount of deposits made	Total	The amount of invoices formulated	Charged to deposits constituted (in cash)	Charged to the office of the Sec'y of Treasury and public credit	Charged to products of the branch of petroleum
...	388,444.60	.....	388,444.60	389,445.30	.....	.....	.....
...	7,561,509.25	.....	7,561,501.25	6,679,333.87	.....	870,704.01	11,463.37
...	1,471,273.35	228,228.33	1,699,501.68	1,111,847.88	587,653.76	.....	955.08
leo							
..	128,008.60	.....	128,008.60	47,378.63	.....	81,186.98	.....
..	5,528,551.45	.....	5,528,551.45	5,119,469.36	.....	410,247.18	.....
...	202,590.49	.....	202,590.49	207,917.06	.....	.....	.....
...	28,284.82	.....	28,284.82	37,160.72	.....	.....	.....
..	6,583.50	.....	6,583.50	13,402.40	.....	.....	.....
..	.....	.....	.....	.....	.....	.....	.....
..	520,223.45	.....	520,223.45	480,655.71	.....	77,695.61	.....
..	216,130.90	.....	216,130.90	189,771.44	.....	33,435.90	.....
..	.....	.....	.....	.....	.....	.....	.....
..	.....	.....	.....	.....	.....	.....	.....
..	$16,051,592.41	228,228.33	16,279,820.74	14,276,382.37	587,653.76	1,473,269.68	12,418.45

nce charged to the ex-cashier for the East Coast Oil Company in May, 1922, figures the amount of $1,000 by double charge which Sr. Viamonte ma
the same company which amount did not enter under the heading of "deposits;"
shier above mentioned for the Huasteca Petroleum Company in July, 1922, proceeds from the undue credit to the aforementioned Company as fin

which figure in the differences charged to the above mentioned ex-cashier for the companies above mentioned consist in the value of funds invoices o
proper companies. The rest of the differences correspond to amounts in excess of which result in the funds invoices with which the petroleum co
h ave been done.

certifies: That in case No. 47 of the present year and being used in proof of a crime of peculation of which the ex-treasurer Mariano Viamonte

xes of the office of the Secretary of the Treasury and Public Credit from the investigation carried out by the undersigned for proof in the ptrollership, by which is referred to the movement which obtained in the branch of petroleum during the period from the first of May, 1922,

The amount of invoices formulated	Charged to deposits constituted (in cash)	Charged to the office of the Sec'y of Treasury and public credit	Charged to products of the branch of petroleum	Charged to the General Treas'y of the Nation without order	Charged to the treas'y without figuring in the declarations	Differences charged to the cashier
389,445.30	.....	.....	.....	.....	.....	(1)1,000.70
6,679,333.87	.....	870,704.01	11,463.37	444.93	.....	444.93
1,111,847.88	587,653.76	.....	955.08	.....	.....	955.04
47,378.63	.....	81,186.98	.....	.....	.....	557.01
5,119,469.36	.....	410,247.18	.....	.....	.....	1,165.09
207,917.06	.....	.....	.....	.....	.....	5,326.57
37,160.72	.....	.....	.....	.....	.....	8,875.90
13,402.40	.....	.....	.....	.....	.....	6,818.90
.....	.....	.....	.....	.....	7,508.85	7,508.85
480,655.71	.....	77,695.61	.....	.....	.....	38,127.87
189,771.44	.....	33,435.90	.....	.....	.....	7,076.44
.....	.....	.....	.....	.....	16,999.40	16,999.40
.....	.....	.....	.....	.....	42,533.31	42,533.31
14,276,382.37	587,653.76	1,473,269.68	12,418.45	444.93	67,041.56	137,390.01

y in May, 1922, figures the amount of $1,000 by double charge which Sr. Viamonte made to the General Treasury of the Nation; and the ading of "deposits;"
y in July, 1922, proceeds from the undue credit to the aforementioned Company as final payment with charge to the General Treasury,

oned ex-cashier for the companies above mentioned consist in the value of funds invoices of the General Treasury of the Nation which were o amounts in excess of which result in the funds invoices with which the petroleum companies covered their taxes and which the Treasurer

A wafer seal which says "Office of the secretary of foreign affairs, Mexico, Arms of the Nation, United States of Mexico."

No. 93. The Undersigned Secretary of Foreign Affairs, certifies: That Daniel Benitez was Secretary of the Government on the 10th day of January, 1924, and that the foregoing signature is his.

Mexico, January 11, 1924. Aaron Saenz.

The seal which says "Tax free". A seal which says "Secretary of Foreign Affairs, Consular Department, January 11, 1924."

To the left: (Seal of Consular Coat of Arms.)

Embassy of the United States of America

Mexico, January 11, 1924.

I, George T. Summerlin, Chargé d'Affaires ad interim of the United States at Mexico, do hereby certify that the signature of Aaron Saens, at the foot of the paper hereto annexed, is his true and genuine signature, and that the said Aaron Saens is known by me to [fol. 65] be the person he claims to be.

In witness whereof I have hereunto set my hand and affixed the seal of the Embassy of the United States at Mexico, the day and year next above written, and of the independence of the United States the one hundred and forty eighth.

George T. Summerlin, Chargé d'Affaires ad intrim.

(Here follows statement marked side folio page 65½.)

[fol. 66] The undersigned attorney-at-law, Isidoro Arriaga, Acting Secretary of the First Supernumerary, District Court in the Federal District, certifies: That the present certificate is a true copy of the original used in case No. 47 of the year 1923 brought against Mariano Viamonte Fernandez, for the crime of embezzlement, which certificate I issue, in accordance with the command of court order of the 5th instant, in the city of Mexico, D. C., the 10th day of the month of January, 1924.

(Signed) Isadoro Arriaga.

The undersigned citizen, attorney-at-law, Jose Flores, First Supernumerary District Judge in the Federal District states: That the foregoing signature was subscribed by the citizen—attorney-at-law. Isadoro Arriaga, Acting Secretary of the above mentioned court.

Mexico, D. F., January 10, 1924.

(Rubber Stamp Seal Supreme Court of Justice of the Nation. Mexico, the United States of Mexico.)

Franciso Modesto Ramirez, President of the Supreme Court of Justice of the Nation, certifies (on the back of the foregoing report) that the foregoing signature is authentic and is the one which the attorney-at-law, Jose Flores, First Supernumerary District Judge of the Federal District, actually functioning, uses for all purposes.

Mexico, January 10, 1924.

Francisco M. Ramirez, Clerk of Court. (Signature illegible.)

[fol. 67] The citizen, attorney-at-law, Daniel Benitez, sub-secretary of government, certifies: That the attorney-at-law, Francisco M. Ramirez, is President of the Supreme Court of Justice of the Nation, and that his signature is the above, in actual use of his functions.—No re-election.

Mexico, D. F. 10th of January, 1924.

D. Benitez, Registered in 24 Legal sheets under No. 9 of the proper book.

Mexico, 10th of January, 1924.

The Department of Interior Affairs and Government.

(Rubber Stamp Seal: Federal Executive Power, Mexico, United States of Mexico.)

(Rubber Stamp Seal: Office of the Secretary Government.)

(Rubber stamp seal: Secretary of Foreign Affairs, Consular Department, January 11, 1924.)

(Rubber stamp seal: Tax free.)

(Wafer Seal: Secretary of Foreign Affairs, Mexico, United States of Mexico.)

No. 92. The undersigned sub-secretary of Foreign Affairs certifies that the attorney-at-law, Daniel Benitez was sub-secretary of government the 10th day of January, 1924, and that his signature is the preceding.

Mexico, January 11, 1924.

Aaron Saenz, Embassy of the United States of America. (Embassy Seal of the United States, Mexico, January 11, 1924.)

[fol. 68] I, George T. Summerlin, charge d'affair-s, ad intrim, of the United States of Mexico, do hereby certify that the signature of Aaron Saenz at the foot of the paper hereto annexed is his true and genuine signature, and that the said Aaron Saenz is known by me to be the person he claims to be.

In witness whereof I have hereunto set my hand and affixed the seal of the Embassy of the United States at Mexico, the day and year next above written, and of the Independence of the United States the 148th.

George T. Summerlin (Signature), Charge d'Affair-s ad interim.

[fol. 69] Copy

(Recurring on each page:) (Printed Seal of) Federal Executive Power, Mexico—United States of Mexico. (Below:) Office the Secretary of the Treasury & Public Credit.

To the Official Mayor of the Office of the Secretary of the Treasury and Public Credit, Presents:

In accordance with the verbal instruction which you gave me, an investigation of the accounts of the Cash Department of the Department of Special Taxes was made, from the first of January, 1922, to

the 31st of January of the current year coming to the following conclusion: The operations of the first five months and those corresponding to the month of June of the same year are in good form. But in the following months there are found irregularities, although they apparently cover the operations, it develops that with documents paid by the petroleum companies to the general treasury of the nation which documents are sent to the Treasury of Special Taxes, in order to cover entries the Cashier entered as paid out various amounts, taking the money in cash.

The procedure for the collection of taxes on petroleum, at the persent time, is as follows: The Department of Special Taxes submits to the general treasury the declarations of the petroleum companies for collection; upon full payment the treasury itself gives the tax payer a receipt in which is stated that full payment has been made and that the Cash Department of the Department of Special Taxes will deliver the stamps to cover the tax. This receipt is presented to the Cash Department of the Department of Special Taxes where it is taken up to be filed with the original account which is sent to the Department of the Comptroller; giving in exchange to the interested [fol. 70] party, a provisional receipt, while the office of stamping of the treasury stamps the declarations, and when this is done, the provisional receipt is taken up, giving in its place the declaration (to the taxpayer) with the stamps duly cancelled.

As this operation takes a long time, the receipts in full issued by the general treasury remain for a long time in the possession of the Cash Department of the Deparment of Special Taxes, and some of these documents are the ones which the Cashier used for his benefit to make it appear on the books that he was paying out money in cash.

The amounts collected by the general treasury as petroleum taxes are entered in the books of the Cash Department of the Department of Special Taxes to be applied on the proper accounts since the Treasury Department kept no account of it.

In order to clarify the foregoing it was necessary to separate the actual income in cash in the Cash Department of the Department of Special Taxes from those operations which although they appeared as "cash," were virtual entries which should have run as "daily." This work was delayed and laborious because the current entries in the books give no explanation since for outgo from the Cash Department there was an entry which said only:—"Transfer of funds to the general treasury of the nation."

There are no auxiliary books to the petroleum accounts, therefore it was necessary to go through and check all the transactions, for the purpose of identifying the documents which the Cashier used in order to give apparent balance to his books.

[fol. 71] I adjoin 80 sheets, a copy of the movement of ingress and egress for the year 1922 and January, 1923; also entries in the diary; reports of production and exportation of petroleum, reports of petroleum, separating the movement of cash from virtual operations, and movement of ingress in which also are separated the cash entries from the entries virtual, corresponding to the months in which

the Cashier took amounts in cash and which give the following amounts:

May, 1922	$1,000.47
June, "	1,399.70
August, "	1,721.69
Setember 1922	5,326.47
October "	8,875.66
November "	6,818.41
December "	52,713.00
January 1923	59,532.21
Total	$137,387.61

One hundred thirty seven thousand three hundred eighty seven pesos sixty one cents.

The above amount was that which the Treasurer took from the Cash Department of the Department of Special Taxes in varying amounts, but there may exist demands for collection against the petroleum companies, which have not been collected, and which it may turn out he may be found responsible for, and it is the duty of the Department of Special Taxes to clarify this situation, which it was impossible for me to do since I lacked copies of the above mentioned demands.

I have been informed that from the first day of the coming month the Cash Department of the Department of Special Taxes by the agreement of superiors will become once more dependent upon the general treasury, and in my opinion this will have its [fol. 72] inconvenience, for the collection of taxes: Mining, tobacco, textiles and so forth, at the present time is made in a practical and forcible way, and if it is done in the treasury they will have to issue "receipts in full" which of necessity will have to pass through the Department of the Comptroller, losing time.

I do believe it very convenient that the tax on petroleum continue to be collected by the general treasury, and that that office be charged with causing to be stamped the declarations, for in this way many useless complications will be avoided.

As in the present year a system of internal accounting is being installed in the office of the Secretary of the Treasury, and each branch of the same has an accounting force, the operations can be perfectly controlled; because all demands for collection and payment are issued by them, and as each dependent branch keeps its entries, it will be sufficient for the Cash Department of the Department of Special Taxes to have daily notice of its movement and to keep a single auxiliary book of the Cash Department, but my superiors will decide upon this matter.

In the Cash Department of the Department of Special Taxes there exist receipts in full in favor of several petroleum companies in the amount of $548,407.78, five hundred forty eight thousand four hundred seven pesos seventy eight cents, which were probably re-

tained by the Cashier, in order to continue operating with them as he had done.

There exists also in the Cash Department itself a great number of declarations which have already been paid in the general treasury [fol. 73] by the petroleum companies and which have not been stamped because the interested parties have not presented themselves.

I take pleasure in stating that the employees of the Cash Department of the Department of Special Taxes gave me every facility for carrying out my commission.

Mexico, March 26, 1923.

Respectfully, (Signed) J. Icaza.

I certify this to be a copy of the original.

Official Mayor in Charge of the Department, B. Marin. (Rubric.)

[fol. 74] Ingress January, 1922

Product Stamps Tobaccos "Marcas" (Trade-mark)

Days	
2	$11,490.00
3	6,550.00
4	10,770.00
5	11,810.00
6	5,800.00
7	6,550.00
9	5,850.00
10	9,930.00
11	8,734.96
12	18,580.00
13	7,750.00
14	5,750.00
15	12,961.60
16	5,800.00
18	13,990.00
19	6,533.80
20	6,550.00
21	7,980.00
23	12,130.00
24	6,200.00
25	8,330.00
26	10,300.00
27	7,880.00
28	5,810.00
30	3,900.00
31	5,940.00
	223,870.36

Product Stamps for Patents

Days	
2	55.00
3	155.00
4	265.00
5	210.00
6	100.00
9	110.00
10	34.00
11	105.00
12	95.00
13	5.00
15	265.00
16	310.00
18	43.50
19	40.00
20	425.00
21	260.00
23	225.00
24	385.00
25	505.00
26	368.00
27	188.25
28	10.00
30	215.00
31	198.00
	$4,571.75

I certify that this is a copy of the original.

Official Mayor, B. Marin.

[fol. 75] Mining Tax in Cash

Days	
2	$75.00
3	595.00
4	2,008.00
5	1,239.00
6	712.00
11	6,645.40
12	10,324.00
13	3,447.00
14	28,758.00
15	5,295.00
16	6,376.00
18	1,120.00
19	1,999.00
20	4,794.00
21	2,276.00
23	2,245.00

Days	
24	24,806.00
25	9,217.00
26	10,779.00
27	27,770.00
28	1,639.03
30	10,638.00
31	27,872.00
	$190,629.43

Premiums on Mining Tax in Cash

2	0.75
3	5.95
4	20.08
5	12.39
6	7.12
13	35.81
14	287.58
15	65.24
16	65.46
18	11.66
19	22.41
20	47.94
21	27.21
23	80.28
24	251.95
25	92.17
26	113.41
27	279.01
28	31.01
30	113.78
31	324.56
	1,895.77

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 76]

Product of Stamps for Textiles

Days	
3	$5,860.00
4	1,411.00
5	3,200.00
6	1,504.00
7	381.00
9	425.00
10	4,820.70
11	2,481.65
12	504.20

Days	
13	1,050.00
14	5,829.65
15	31,709.60
16	11.837.05
18	3,337.35
19	7,837.10
20	3,994.85
21	1,837.30
23	1,725.00
24	2,938.05
25	2,382.50
26	2,585.40
27	3,495.10
28	17,088.95
30	900.00
31	39,921.25
	$159,056.70

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 77] Product of Stamps Tobaccos "Sueltas" (Loose)

3	$4,000.00
4	1,250.00
5	10,250.00
9	7,750.00
11	3,250.00
14	7,750.00
16	4,000.00
19	4,250.00
20	4,000.00
21	7,500.00
24	4,000.00
26	6,750.00
28	4,000.00
	$68,750.00

Surcharge to Mining

11	91.50
12	132.25
15	409.50
19	58.00
23	1,605.75
26	223.17
30	53.21
31	22.25
	$2,595.63

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 78] Deposits (?) Propositos in Guarantee of Taxes

Days	
31	$707.00

Deposits Titles Mines

13	$100.00

Premiums on Deposits Titles Mines

13	$0.50

Premiums for the Assignment of Funds

11	$68.03
12	112.17
30	2.48
	$182.68

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 79] Common Stamps in Cash

12	$14,163.25
13	13,910.02
25	26,062.94
30	315.69
	$54,451.90

Balances

11	347.00
12	756.00
13	133.50
15	819.00
18	46.00
19	183.13
21	445.00
23	4,176.00
24	389.00
26	336.70
27	131.00
28	1,461.00
30	686.41
31	3,843.44
	$13,753.18

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 80] Résumé

Ingress for the Month of January, 1922

Stamps for tobacco, trade marks	$223,870.36	
" " " loose	68,750.00	
		$292,620.36
" " textiles		159,056.70
" " patents		4,571.75
" " commons in cash		54,451.90
Mining tax in cash		190,629.43
Surcharge on mining		2,595.63
Balances		13,753.18
Deposits in guarantee of taxes		707.00
" " mining titles		100.00
Premiums:		
On deposits titles mines	$0.50	
Premiums for assignment of funds	182.68	
" on mining tax	1,895.77	
		2,078.95
Total Invoice		$720,564.90

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 81] Ingress February, 1922

Product of Stamps for Tobaccos "Trade-mark"

Days	
1/o.	$5,770.00
2	16,670.00
3	4,250.00
4	7,880.00
6	9,500.00
7	4,250.00
8	7,930.00
10	10,510.00
11	7,846.68
13	8,500.00
14	8,330.00
15	3,900.00
16	16,181.16
17	5,420.00
18	8,150.00
20	9,500.00
21	5,800.00

Days	
23	13,990.00
24	5,820.00
25	6,200.00
27	11,450.00
28	8,150.00
	$185,997.84

Product of Stamps for Tobaccos "loose"

2	$4,000.00
4	7,750.00
6	2,500.00
9	18,240.00
15	4,500.00
17	3,000.00
18	4,000.00
20	8,000.00
21	3,000.00
24	3,500.00
27	4,000.00
	$62,490.00

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 82] Ingress February, 1922

Product of Stamps for Textiles

1/o	$1,285.10
2	3,400.40
3	834.80
4	4,999.75
6	1,205.90
7	22,265.40
8	6,763.65
9	1,451.85
10	13,040.90
11	4,659.55
13	6,527.15
14	13,610.20
15	39,150.00
16	7,621.85
17	3,590.95
18	1,156.20
20	1,509.95
21	5,369.65
23	18,701.90

Days		
24	.....	2,813.80
25	.....	18,450.00
27	.....	7,045.30
28	.....	18,193.65
		203,647.90

Product of Stamps for Patents

1/o	.....	455.00
2	.....	140.00
3	.....	150.00
4	.....	80.00
6	.....	75.00
7	.....	315.00
8	.....	685.00
9	.....	410.00
10	.....	583.00
13	.....	235.00
14	.....	55.00
15	.....	270.00
16	.....	290.00
17	.....	755.00
20	.....	255.00
21	.....	218.00
23	.....	415.00
24	.....	195.00
25	.....	55.00
27	.....	185.00
28	.....	420.00
		$6,241.00

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 83] Ingress, February, 1922

Mining Tax in Cash

1/o	.....	$28.00
2	.....	25.00
4	.....	326.00
6	.....	306.83
7	.....	384.00
9	.....	99.00
10	.....	514.00
11	.....	7.03
14	.....	63.00
16	.....	10.00
18	.....	306.00

Days	
23	463.00
24	181.00
25	1,918.00
28	2,388.00
	$7,018.86

Deposits in Guarantee of Taxes

25	$2,555.00

Products Stamps for Petroleum

8	$705,433.35
9	1,017,522.20
	$1,722,955.55

Premiums for Petroleum Rents

8	$8.36

Products Stamps Rents, Petroleum

8	$836.70

Deposits Titles Mines

6	$190.00
25	420.00
	$610.00

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 84] Ingress February, 1922

Product Common Stamps in Cash

4	$59,148.15
10	2,800.00
21	1,004.00
	$62,952.15

Premium on Mining Tax

Days	
1/o	$0.31
2	0.28
4	3.60
6	4.35
7	6.53
9	1.10
10	5.14
11	0.87
14	0.70
16	0.41
18	3.46
23	8.81
24	2.02
25	21.11
28	28.13
	86.82

Balances

6	88.00
7	187.00
16	10.00
18	5.06
23	306.54
28	143.54
	740.14

Surcharge on Mining

1/o	2.80
2	2.50
4	32.60
6	38.10
7	79.90
9	9.90
14	6.30
16	1.00
18	31.87
23	109.07
24	18.10
25	191.80
28	270.87
	794.81

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin

[fol. 85] Résumé Ingress February, 1922

Stamps for tobaccos,		
Trade marks	$185,997.84	
Loose	62,490.00	
		$240,487.84
Stamps for textiles		203,647.90
Stamps for patents		6,241.00
" " petroleum		1,722,955.55
" " " rents		836.70
" " commons in cash		62,952.15
Mining tax in cash		7,018.86
Surcharge on mining		794.81
Balances		740.14
Deposits for titles of mines		610.00
" in guarantee of taxes		2,555.00
Premiums:		
on petroleum rents	$8.36	
" mining tax	86.82	
		95.18
Total ingress		$2,256,935.13

I certify that this is a copy of the original.
(Signed) Official Mayor, B. Marin.

[fol. 86] Ingress March, 1922

Days	Products stamps tobaccos "trade-marks"	Product stamps tobaccos "loose"	Product stamps textiles	Product stamps patents
1/o	.....	$7,500.00	$73.75	$260.00
2	$10,122.68	.....	4,417.15	220.00
3	15,602.04	.....	654.20	310.00
4	5,800.00	3,500.00	2,703.05	5.00
6	6,550.00	4,000.00	1,786.35	175.00
7	10,002.32	.....	5,000.00	95.00
8	6,200.00	.....	13,431.65	518.50
9	4,250.00	.....	13,824.30	10.00
10	10,150.00	7,500.00	3,507.20	245.00
11	8,738.70	.....	650.00	25.00
13	12,281.92	.....	4,094.85	570.00
14	3,900.00	7,750.00	11,252.15	165.00
15	5,850.00	.....	41,000.00	235.00
16	12,130.00	.....	5,166.20	310.00
17	13,547.40	4,000.00	2,840.30	160.00
18	6,550.00	.....	3,750.00	100.00
20	5,420.00	4,240.00	575.90	285.00
21	5,850.00	.....	6,435.25	55.00
22	7,980.00	.....	12,800.00	361.50
23	.....	13,000.00	3,093.40	130.00
24	15,444.54	.....	3,104.70	160.00

Days	Products stamps tobaccos "trade-marks"	Product stamps tobaccos "loose"	Product stamps textiles	Product stamps patents
25.....	5,750.00	.....	4,474.60	.....
27.....	13,940.00	.....	2,055.00	280.00
28.....	3,800.00	.....	1,049.00	410.00
29.....	6,150.00	4,000.00	10,108.65	298.00
30.....	5,729.28	.....	15,120.65	238.00
31.....	10,280.00	5,500.00	24,413.10	258.00
	$212,018.88	$60,990.00	$197,381.40	$5,879.00

Premiums on Petroleum Rents

Days				
31.....	$4.18	.....	.....	.....

Petroleum Rents

Days				
31.....	$418.35	.....	.....	.....

[fol. 87]

Days	Mining tax in cash	Surcharge on mining	Premiums on mining tax	Commons cash
1/o.....	$41.00	$10.25	$0.52	.....
2.....	103.00	25.75	1.29	.....
3.....	.....	.....	2.50	.....
6.....	28.00	105.00	7.08	$102,505.50
7.....	.....	.....	1.60	5,360.00
8.....	66.00	5.50	0.72	14,225.71
9.....	.....	.....	.....	40,226.19
10.....	127.00	31.75	1.59	.....
11.....	8.00	2.00	0.10	.....
13.....	10.00	2.50	0.13	102,505.50
14.....	216.00	38.30	6.81	.....
15.....	33.02	.....	.....	.....
17.....	127.28	18.25	1.51	.....
18.....	50.60	.....	0.51	.....
20.....	86.00	21.50	1.08	.....
23.....	124.00	31.00	2.24	200.00
24.....	.....	.....	4.47	.....
27.....	894.00	204.75	24.99	.....
29.....	63.00	15.75	0.80	.....
31.....	1,594.00	401.01	30.17	.....
	$3,570.90	$913.31	$88.11	$265,022.90

Balances

Days	Mining tax in cash	Surcharge on mining	Premiums on mining tax	Commons cash
6	$574.00	.....	.....	.....
14	426.00	.....	.....	.....
23	69.00	.....	.....	.....
24	447.00	.....	.....	.....
27	1,399.55	.....	.....	.....
31	1,018.54	.....	.....	.....
	$3,934.09			

Deposits on Titles, Mines

Days	
11	$62.00

Résumé

Products Stamps tobacco "trademark"	$212,018.88	
" " " "loose"	60,990.00	
	$273,008.88	
" " textiles		$197,381.40
" " patents		5,879.00
" " commons in cash		265,022.90
Mining tax in cash		3,570.90
Surcharge on mining		913.31
		$745,776.39
[fol. 88] From page No. 2		$745,776.39
Balances		3,934.09
Deposits for titles of mines		62.00
On mining tax	$88.11	
" petroleum rents	4.18	
		92.29
Product of stamps for petroleum rents		418.35
Total Ingress		$750,283.12

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(Signed) Official Mayor, B. Marin.

[fol. 89] Ingress April, 1922

Days	Products stamps tobacco "trade-mark"	Product stamps tobacco "loose"	Product stamps textiles	Product stamps patents
1/o	$6,184.96	.....	$1,833.85	$80.00
3	9,930.00	.....	5,130.40	250.00
4	14,470.00	.....	2,883.30	160.00
5	5,800.00	$3,500.00	9,420.00	560.00
6	4,080.00	5,500.00	4,685.05	310.00
7	4,250.00	10,000.00	1,458.20	690.00
8	3,800.00	.....	2,946.45	....
10	4,080.00	.....	12,705.30	115.00
11	.....	5,500.00	17,186.90	320.00
12	4,080.00	.....	3,790.90	225.00
17	6,040.00	.....	30,644.35	260.00
18	7,740.00	.....	5,245.00	326.00
19	2,300.00	6,125.00	3,995.35	215.00
20	.....	.....	1,265.85	197.00
21	6,970.00	6,000.00	1,786.55	160.00
22	4,150.00	.....	12,650.00	....
24	6,070.00	10,000.00	4,016.70	234.50
25	4,290.00	.....	5,360.00	79.00
26	6,486.32	4,000.00	2,332.15	313.50
27	8,000.00	.....	7,816.50	45.00
28	.....	6,000.00	25,927.65	175.00
29	.....	6,250.00	33,294.40	195.00
	$108,721.28	$62,875.00	$196,374.85	$4,910.00

Surcharge on Mining Tax

Days				
7	6.50	.....	.....	....
19	134.50	.....	.....	....
22	18.50	.....	.....	....
24	23.27	.....	.....	....
25	85.50	.....	.....	....
26	202.50	.....	.....	....
27	2.37	.....	.....	....
29	6.50	.....	.....	....
	$479.64			

Mining Tax in Cash

Days	Products stamps tobacco "trade-mark"	Product stamps tobacco "loose"	Product stamps textiles	Product stamps patents
5	$43.00	.....	.....	....
7	39.00	.....	.....	....
8	326.00	.....	.....	....
19	1,238.00	.....	.....	....
21	86.00	.....	.....	....
	$1,732.00			
[fol. 90]				
22	37.00	.....	.....	....
24	93.06	.....	.....	....
25	438.00	.....	.....	....
26	405.00	.....	.....	....
27	233.69	.....	.....	....
29	13.00	.....	.....	....
	$2,959.75			

Days	Products stamps petroleum	Commons in cash	Premiums on mining tax	Balances	Deposits, titles, mines
1/o.....	.....	.....	$5.00	.....	$540.00
3.....	.....	$60.00	0.55	$55.00	.....
5.....	.....	.....	1.72	129.00	.....
6.....	.....	.....	0.30	.....	.....
7.....	.....	.....	19.74	1,128.00	.....
8.....	.....	.....	4.46	.....	.....
10.....	.....	.....	4.00	.....	.....
12.....	.....	.....	2.30	.....	.....
19.....	.....	.....	13.73	.....	.....
21.....	.....	.....	0.86	.....	.....
22.....	.....	.....	5.36	.....	.....
24.....	$419,653.90	.....	1.17	.....	.....
25.....	.....	.....	6.53	128.71	.....
26.....	.....	.....	6.09	.....	.....
27.....	.....	.....	2.87	.....	.....
28.....	.....	.....	0.92	92.00	.....
29.....	.....	.....	0.22	1.50	.....
	$419,653.90	$60.00	$75.82	$1,534.21	$540.00

Résumé

Products stamps tobaccos:		
"trademarks"	$108,721.28	
"loose"	62,875.00	
		$171,596.28
Products stamps, textiles		196,374.85
" " , patents		4,910.00
Common stamps in cash		60.00
Stamps for petroleum		419,653.90
Mining tax in cash		2,951.75
Surcharge on mining tax		479.64
Balances		1,534.21
Premium on mining tax		75.82
Deposits for mining titles		540.00
Total Ingress		$798,176.45

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(Signed) Official Mayor, B. Marin.

Ingress, May 1922

Days	Products stamps tobaccos "trademarks"	Products stamps tobaccos "loose"	Products stamps textiles	Products stamps patents	Premiums
2	$4,080.00	.....	$4,789.45	$408.00	$3.39
3	16,360.00	.....	3,848.90	195.00	59.61
4	10,230.00	$2,750.00	1,255.95	142.00	53.42
6	5,750.00	.....	2,366.60	55.00	64.16
8	6,100.00	4,000.00	7,390.40	345.00	57.36
9	.....	6,000.00	11,504.95	285.00	9.03
10	17,600.00	.....	3,410.00	191.50	272.08
11	8,150.00	.....	15,832.75	243.00	93.63
12	11,095.58	5,625.00	2,309.25	760.00	40.75
13	8,850.00	.....	14,827.55	.....	13.53
15	6,550.00	4,750.00	14,500.00	155.00	1.85
16	11,495.70	.....	7,242.90	120.00	33.54
17	4,080.00	10,500.00	9,245.70	75.00	32.07
18	10,060.00	7,500.00	1,452.25	288.00	21.54
19	6,200.00	.....	5,697.50	550.00	232.51
20	6,150.00	4,000.00	168.90	.....	16.55
22	9,758.80	.....	4,585.05	110.00	59.73
23	6,200.00	.....	6,479.20	540.00	14.93
24	3,800.00	6,750.00	12,028.80	80.00	34.28
25	7,660.00	4,000.00	748.25	340.00	82.59
26	16,440.00	.....	673.30	490.00	192.68
27	8,000.00	5,500.00	782.50	70.00	144.55
29	5,704.96	6,250.00	11,248.15	43.00	122.92
30	10,180.00	.....	16,967.90	290.00	75.24
31	4,586.30	.....	37,991.20	150.00	219.53
	$205,081.34	$67,625.00	$197,347.40	$5,925.50	$1,951.48

Ingress, May 1922—Continued

Days	Mining tax in cash	Petroleum	Prod. stamps commons cash	Balances	Surcharges
2	$331.00	.....	.....	$8.00	.....
3	5,289.98	$686,114.30	.....	668.00	$1.66
4	5,330.16	190,269.00	.....	.....	10.22
6	6,384.00	.....	.....	.....	32.00
8	4,031.93	.....	$14,163.25	1,641.00	.....
9	838.00	.....	14,225.71	40.00	.....
10	18,500.44	.....	128,568.42	.....	6.75
11	9,359.00	332,528.35	.....	4.00	.....
12	4,075.00	.....	.....	.....	.....
13	1,311.00	169,628.90	.....	42.00	.....
15	174.00	.....	.....	11.00	.....
16	3,236.50	.....	.....	.....	.....
17	2,947.22	2,045,282.30	.....	258.00	0.92
18	2,010.00	.....	.....	144.00	.....
19	23,038.00	.....	.....	103.00	.....
20	1,655.00	.....	.....	.....	.....
22	5,927.00	564,791.75	.....	46.00	.....
23	1,434.00	.....	.....	58.14	.....
24	3,077.00	.....	.....	.....	350.50
25	8,149.57	11,768.65	.....	108.50	.....
26	18,713.50	.....	.....	436.24	117.87
27	14,456.00	1,981,771.60	.....	.....	.....
29	12,140.64	.....	.....	151.15	.....
30	7,407.24	.....	.....	109.00	7.62
31	18,439.39	.....	.....	3,490.50	21.46
	$178,255.57	$5,982,154.85	$156,957.38	$7,318.53	$549.00

[fol. 92] Day 9. Petroleum rents 25.00
" 27. Deposits in guarantee of taxes 587,653.76

Résumé

Deposits in guarantee of taxes		$587,653.76
Tobacco: "Trademark"	$205,081.34	
"Loose"	67,625.00	
		272,706.34
Textiles and fabrics		197,347.40
Patents		5,925.50
Petroleum rents		25.00
Commons in cash		156,957.38
Petroleum		5,982,154.85
Mining tax in cash		178,255.57
Surcharges		549.00
Balances		7,318.53
Premiums		1,951.48
Total ingress		$7,390,844.81

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(Signed) Official Mayor, B. Marin.

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[fol. 93]

Ingress June, 1922

Days	Prod. stamps tobacco "trademark"	Prod. stamps tobacco "loose"	Prod. stamps textiles	Prod. stamps patents	Mining tax in cash
1	.....	$9,000.00	$760.00	$570.00	$300.00
2	$8,680.00	.....	4,921.00	280.00	85.00
3	13,711.28	4,250.00	2,460.50	.....	133.00
5	6,200.00	.....	2,726.60	60.00	37.00
6	10,470.00	4,000.00	4,225.30	630.00	65.00
7	9,730.00	.....	8,150.85	120.00	432.06
8	2,100.00	4,000.00	13,400.00	.....	345.00
9	13,890.00	.....	10,255.45	267.50	103.00
10	10,400.00	6,000.00	3,350.00	13.00	31.00
12	7,627.36	.....	4,753.85	400.00	33.58
13	10,570.00	4,250.00	2,687.90	390.00	17.06
14	7,996.64	.....	30,650.00	185.00	1,083.60
16	12,330.00	.....	8,750.00	965.00	.....
17	5,850.00	4,240.00	6,090.65	50.00	2,813.00
19	10,010.00	6,250.00	9,375.15	173.00	.....
20	7,560.00	.....	3,000.00	18.00	8,163.98
21	10,370.00	.....	11,482.50	150.00	.....
22	12,380.00	.....	1,374.60	390.00	97.00
23	7,833.72	.....	2,910.00	65.00	92.00
24	13,409.56	7,250.00	11,310.20	90.00	.....
26	6,000.00	.....	13,000.00	230.00	.....
27	13,012.64	4,000.00	7,100.00	135.00	.....
28	.....	11,500.00	4,517.75	60.00	.....

29	10,080.00	.....	22,243.45	175.00	.....
30	5,550.00	3,080.00	50,337.50	570.00	4,136.00
	$215,761.20	$67,820.00	$239,833.25	$5,986.50	$17,967.28

Days	Commons in cash	Petroleum	Surcharges	Balances	Premiums
1	.....	.....	$75.00	.....	$3.76
2	.....	.....	8.50	.....	0.94
3	.....	.....	26.20	.....	1.61
5	.....	.....	3.70	.....	0.41
6	.....	.....	6.50	.....	3.53
7	.....	.....	4.27	$40.00	4.77
8	.....	.....	34.50	.....	3.83
9	.....	.....	10.30	.....	1.14
10	.....	.....	3.10	.....	0.35
12	$1,550.00	$944,153.60	.....	.....	0.34
13	.....	.....	4.53	.....	0.22
14	.....	433,663.25	301.80	.....	13.87
17	.....	.....	282.90	.....	30.97
20	500.00	1,856,047.60	50.09	.....	82.15
22	.....	.....	9.70	.....	1.09
23	.....	.....	.....	46.00	1.38
24	.....	102,056.7	.....	.....	....
30	.....	.....	269.40	2,267.00	66.78
	$2,050.00	$3,335,921.20	$1,090.49	$2,353.00	$217.14

[fol. 94] Résumé

Tobacco	"Trademark"	$215,761.20	
	"Loose"	67,820.00	
			$283,581.20
Textiles and Fabrics			239,833.25
Patents			5,986.50
Commons in cash			2,050.00
Petroleum			3,335,921.20
Mining tax in cash			17,967.28
Surcharges			1,090.49
Balances			2,353.00
Premiums			217.14
Total Ingress			$3,889,000.06

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(Signed) Official Mayor, B. Marin.

Days	Dev. deposits	Tobaccos "trademarks"	Tobaccos "loose"	Textiles	Patents
1	.....	$15,890.00	.....	$6,350.00	.....
3	.....	7,500.00	.....	3,465.00	$265.00
4	.....	11,580.00	$4,500.00	213.15	100.00
5	.....	12,146.32	.....	2,821.30	285.00
6	.....	.....	14,000.00	6,161.30	195.00
7	.....	7,202.82	.....	22,228.65	315.25
8	.....	17,377.12	.....	386.15	.....
10	.....	8,722.88	.....	14,136.70	330.00
11	.....	9,530.00	.....	5,925.00	145.00
12	.....	6,620.00	4,750.00	8,992.20	480.00
13	.....	12,280.00	.....	14,165.50	125.00
14	.....	7,450.00	.....	2,212.15	260.00
15	.....	8,270.00	4,000.00	38,058.25	60.00
17	.....	14,180.00	.....	931.40	360.00
19	$260.00	8,605.00	4,000.00	8,578.25	310.00
20	.....	7,750.00	4,000.00	9,976.05	175.00
21	.....	7,300.00	.....	13,823.15	247.00
22	.....	2,780.00	16,500.00	650.00	.....
24	.....	13,000.00	.....	1,433.55	320.00
25	.....	8,520.00	.....	8,706.80	403.00
26	.....	7,400.00	.....	17,189.05	375.00
27	.....	7,400.00	.....	1,500.00	120.00
28	.....	5,650.00	4,500.00	4,083.25	295.00
29	.....	16,167.40	14,000.00	25,250.00	180.00
31	.....	9,958.36	.....	52,229.90	415.00
	$260.00	$233,279.90	$70,250.00	$269,466.75	$5,760.25

Ingress, July, 1922—Continued

Days	Dep. in guarantee of taxes	Common stamps in cash	Petroleum	Mining tax in cash	Surcharges	Balances
1	$120.00	.....	.....	.....	.....	.....
3	.....	$315.69	.....	$796.68	$251.94	$1,784.50
4	.....	.....	.....	51.00	12.75	.....
5	.....	102,505.48	.....	.....	.....	.....
6	.....	39,972.96	.....	326.00	.....	.....
8	.....	14,163.25	.....	270.00	67.50	.....
10	.....	1,000.00	.....	14.90	2.48	.....
11	.....	.....	.....	75.00	34.75	172.00
13	228,228.33	.....	1,628,592.20	.....	.....	.....
14	.....	.....	.....	87.70	24.77	.....
15	.....	.....	2,324,513.65	179.72	38.43	73.38
19	.....	.....	.....	29.29	.....	.....
20	.....	.....	.....	8.00	2.00	.....
21	.....	.....	7,143,447.85	161.00	.....	.....
24	.....	.....	.....	43.00	10.75	.....
25	.....	75.00	.....	.....	.....	.....
27	.....	.....	.....	243.00	82.00	.....
28	.....	.....	.....	134.00	83.75	67.00
29	.....	.....	.....	452.50	201.20	370.50
31	.....	.....	.....	1,723.37	711.23	942.68
31	.....	.....	.....	186.00	237.75	340.00
	$228,348.33	$158,032.38	$11,096,553.70	$4,781.16	$1,761.30	$3,750.06

[fol. 96]

Premiums on Mining Tax

Days	
3	$10.50
4	0.64
6	3.26
8	3.40
10	0.20
11	2.82
12	0.40
14	1.13
15	2.93
19	0.30
20	0.10
21	1.61
24	0.54
27	3.26
28	2.58
29	10.29
31	33.83
31	7.64
	$85.70

Résumé

Stamps for Tobaccos, Trademarks	$233,279.90
" " " Loose	70,250.00
" " Textiles and Fabrics	269,466.75
" commons in cash	158,032.38
" for petroleum	11,096,553.70
" " patents	5,760.25
Mining tax in cash	4,781.16
Surcharge	1,761.30
Balances	3,750.06
Premiums	85.70
Dev. (returned?) of deposits in guarantee of taxes	228,348.33
" " " " " title mines	260.00
Total Ingress	$12,072,349.53

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(Signed) Official Mayor, B. Marin.

Days	Prod. stamps tobacco "trade-mark"	Prod. stamps tobacco "loose"	Prod. stamps textiles	Prod. stamps patents	Mining tax in cash
1.	$18,380.00	$7,500.00	$260.00	$243.00	$.....
2.	15,070.00	.....	1,400.00	160.00	16.00
3.	17,216.98	.....	7,349.65	550.00	.....
4.	5,460.00	5,000.00	4,522.85	225.00	96.66
5.	.....	.....	6,820.95	5.00	.....
7.	8,210.78	4,000.00	1,048.60	140.00	103.00
8.	20,784.52	7,500.00	4,967.40	245.00	130.00
9.	18,890.00	.....	27,549.80	65.00	2,847.24
10.	8,100.00	4,000.00	806.50	50.00	.....
11.	6,852.22	.....	5,710.45	200.00	37.00
12.	7,989.60	4,000.00	14,640.55	.....	.....
14.	8,940.00	.....	5,825.00	207.00	.....
15.	.....	.....	19,830.00	225.00	1,054.00
16.	13,300.00	.....	79.90	160.25	.....
17.	3,500.00	.....	30,789.75	115.00	.....
18.	10,420.00	.....	3,829.45	75.00	872.00
19.	3,600.00	.....	35,308.10	.....	233.22
21.	4,980.00	12,000.00	1,809.60	120.00	.....
22.	12,270.00	.....	11,540.00	145.00	.....
23.	15,790.00	6,990.00	8,032.70	190.00	.....
24.	5,350.00	3,000.00	1,841.45	290.00	49.94
25.	1,850.00	.....	5,025.65	190.00	369.71
26.	3,582.10	.....	360.25	25.00	1,105.00
28.	7,573.46	.....	4,302.95	125.00	235.88
29.	4,050.00	.....	7,631.90	528.00	23.00
30.	4,427.72	12,250.00	21,470.50	95.00	91.00
31.	5,100.00	.....	25,422.30	105.00	2,368.61
	$231,687.38	$66,240.00	$258,176.25	$4,478.25	$9,632.26

Ingress, August 1922—Continued

Days	Petroleum	Petroleum exportation	Surcharges	Balances	Premiums
1.	.....	.....	.....	.....	$0.12
2.	.....	.....	$6.00	.....	0.23
3.	.....	.....	.....	.....	4.18
4.	.....	.....	0.67	.....	1.07
7.	.....	.....	51.50	.....	1.55
8.	$5,130,120.05	$335,959.35	$146.25	877.50	12.25
9.	.....	.....	457.56	609.00	39.14
11.	.....	.....	.....	.....	0.37
12.	.....	.....	.....	.....	0.15
15.	1,122,127.00	128,607.15	990.00	1,054.00	30.98
18.	.....	.....	457.56	609.00	39.14
19.	.....	66,547.05	436.00	323.00	18.73
21.	.....	.....	412.00	618.00	12.64
24.	492,011.70	.....	.....	.....	3.40
25.	.....	.....	12.50	.....	0.63
26.	.....	.....	45.36	.....	5.21
28.	.....	.....	758.00	411.00	22.76
29.	.....	.....	137.50	55.00	4.89
30.	.....	.....	45.50	.....	1.37
31.	.....	.....	1,246.04	282.83	39.00
	$6,774,258.75	$531,113.55	$4,760.38	$4,230.33	$198.97

1.	Petroleum rents		$11.75	
4.	"	"	418.35	
18.	"	"	241.00	
25.	"	"	65.00	
				$736.10
23.	Deposits in guarantee of taxes			500.00
24.	" titles mines			60.00
28.	Commons in cash			600.00
28.	Responsibility soon to be repaid			1.00

Résumé

Tobaccos, "Trademarks"	$231,687.38	
" "Loose"	66,240.00	
		$297,927.38
Textiles and Fabrics		258,176.25
Patents		4,478.25
Petroleum rents		736.10
"		6,744,258.75
" exportation		531,113.55
Mining tax in cash		9,632.26
Surcharge		4,760.38
Balances		4,230.33
Deposits titles mines		60.00
Premiums		198.97
Deposits in guarantee of taxes		500.00
Common stamps in cash		600.00
Responsibility soon to be repaid		1.00
Total Ingress		$7,856,673.22

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Ingress September, 1922

Days	Petroleum	Deposits titles mines	Tobaccos "trademarks"	Tobaccos "loose"	Textiles	Patents
1	.....	.....	$4,700.00	.....	$800.00	$264.00
2	.....	.....	10,580.00	$5,000.00	4,124.30	30.00
4	.....	.....	3,092.56	.....	525.00	304.00
5	.....	.....	4,650.00	.....	6,061.45	447.00
6	.....	.....	9,170.00	4,000.00	6,273.40	.....
8	.....	.....	.....	4,000.00	7,849.80	739.00
9	.....	.....	8,850.00	.....	9,120.00	.....
11	.....	.....	15,990.00	.....	470.00	626.00
12	.....	.....	4,700.00	10,250.00	9,610.00	495.00
13	.....	.....	10,200.00	.....	22,865.00	335.00
14	.....	$90.00	8,250.00	3,750.00	31,278.95	55.00
15	.....	.....	3,750.00	8,000.00	10,513.50	240.00
18	.....	.....	3,382.90	.....	1,914.15	55.00
19	.....	.....	5,100.00	7,500.00	835.00	485.00
20	.....	.....	10,054.00	.....	9,026.35	208.00
21	$582,077.10	.....	4,589.20	6,000.00	10,878.90	253.00
22	.....	.....	4,898.98	.....	9,676.15	180.00
23	.....	.....	4,700.00	4,000.00	3,902.70	.....
25	.....	.....	.....	4,000.00	2,213.30	330.00
26	.....	.....	10,600.00	.....	7,241.90	176.00
28	.....	.....	5,950.00	12,250.00	9,132.65	249.00
29	.....	.....	4,400.00	.....	40,364.60	350.00
30	.....	.....	5,900.00	4,000.00	8,188.60	24.00
	$582,077.10	$90.00	$143,507.64	$72,750.00	$212,865.70	$5,845.00

Days	Commons in cash	Petroleum rents	Petrol. in cash	Mining tax in cash	Surcharge
1	.....	.....	.....	$1,051.00	.....
2	$26,062.94	.....	.....	98.00	.....
4	.....	.....	.....	4,403.00	.....
5	13,910.02	.....	.....	2,254.00	.....
6	.....	.....	.....	2,311.00	$67.00
8	1,561.83	$262.70	.....	5,381.00	.....
9	102,821.17	.....	.....	3,092.00	.....
11	14,163.25	.....	.....	2,201.00	.....
12	.....	.....	.....	3,538.00	.....
13	.....	.....	.....	2,571.00	.....
14	.....	.....	.....	560.00	.....
15	.....	.....	.....	775.00	.....
18	.....	.....	.....	713.00	8.00
19	.....	.....	.....	2,952.08	134.71
20	.....	.....	.....	986.00	21.50
21	37.61	.....	.....	53,008.80	10.73
22	1,170.59	.....	.....	915.00	.....
23	.....	.....	.....	8,735.00	65.97
25	.....	.....	.....	2,845.00	12.96
26	.....	.....	$941,407.45	9,911.00	.....
28	238,195.03	217.20	254,969.19	32,856.00	.....
29	.....	.....	515,222.55	31,641.00	328.50
30	.....	.....	.....	12,354.48	38.88
	$397,922.44	$479.90	$1,711,599.19	$185,152.36	$688.25

Ingress September, 1922—*Continued*

Days	Balances	Premiums	Petroleum exportation
1	.....	$10.51	.....
2	.....	0.98	.....
4	.....	44.03	.....
5	.....	22.54	.....
6	.....	23.78	.....
8	$32.00	56.76	.....
9	42.00	31.54	.....
11	28.00	22.29	.....
12	251.00	38.89	.....
13	103.00	26.74	.....
14	88.50	6.49	.....
15	.....	7.75	.....
18	.....	7.21	.....
19	553.38	36.41	.....
20	.....	10.08	.....
21	202.47	532.23	.....
22	122.50	10.38	.....
23	82.48	88.84	.....
25	46.92	29.05	.....
26	80.00	99.91	.....
28	193.00	332.66	$24,818.60
29	2,463.87	344.37	.....
30	881.00	132.76	.....
	$5,170.12	$1,916.20	$24,818.60

Tobaccos stamps for tax: "Trademark"	$143,507.64
" " " " "Loose"	72,750.00
Stamps for Textiles	212,865.70
" " patents	5,845.00
" " commons in cash	397,922.44
" " petroleum rents	479.90
" " " in cash	1,711,599.19
" " " production	582,077.10
" " " exportation	24,818.60
Deposits titles mines	90.00
Mining tax in cash	185,152.36
Surcharges	688.25
Balances	5,170.12
Premiums	1,916.20
Total Ingress	$3,344,882.50

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Ingress October, 1922

Days	Prod. stamps tobaccos "trademarks"	Prod. stamps tobaccos "loose"	Prod. stamps textiles	Prod. stamps patents	Mining tax in cash
1	$7,750.00	.....	$600.00	$345.00	$47.85
3	8,278.94	$4,000.00	2,097.55	285.00	.....
4	2,800.00	.....	1,112.15	195.00	.....
5	8,590.00	4,000.00	11,556.05	520.00	.....
6	4,589.04	4,000.00	6,595.80	465.00	126.00
7	4,522.70	4,500.00	650.00	.....	152.00
9	5,678.56	.....	3,259.00	600.00	.....
10	700.00	11,500.00	645.00	305.00	.....
11	12,311.32	.....	20,352.60	51.00	70.72
13	4,644.90	.....	3,915.25	517.00	26.00
14	700.00	.....	20,550.00	40.00	43.00
16	7,151.05	.....	3,000.20	193.00	259.63
17	1,850.00	.....	9,759.40	227.00	.....
18	8,594.75	.....	3,236.10	266.00	33.00
19	3,850.00	6,250.00	220.55	145.00	49.00
20	11,675.00	.....	7,304.50	310.00	61.70
21	5,800.00	7,750.00	7,424.35	230.00	.....
23	14,863.81	.....	11,187.75	165.00	.....
24	9,525.00	.....	5,586.25	335.00	7,781.00
25	5,425.00	.....	13,031.65	95.00	273.00
26	11,520.00	.....	2,742.55	105.00	.....
27	1,400.00	13,000.00	20,400.00	210.00	.....
30	3,675.00	10,250.00	6,895.00	575.00	721.00
31	5,425.00	.....	56,572.25	284.00	1,256.00
	$151,320.07	$65,250.00	$218,693.95	$6,463.00	$10,899.91

Days	Deposits in guarantee of taxes	Petroleum production cash	Surcharges	Balances	Premiums
1	.....	.....	$4.79	.....	$0.54
3	.....	$2,612,400.65	.....	.....	.....
4	.....	469,305.10	.....	.....	1.00
6	$61,312.33	366,916.00	12.60	.....	1.40
7	.....	.....	15.20	$20.50	1.88
11	.....	.....	3.08	.....	0.74
13	.....	455,743.90	.....	.....	6.86
14	.....	.....	4.30	.....	0.48
16	.....	.....	10.30	108.00	3.79
18	.....	28,284.85	3.30	.....	0.37
19	.....	.....	4.30	.....	0.54
20	.....	.....	.....	.....	0.66
24	.....	.....	.....	.....	77.81
25	.....	.....	27.30	.....	3.01
30	4,060.74	1,188,963.45	72.10	.....	7.94
31	.....	.....	111.00	.....	13.72
	$65,373.07	$5,121,613.95	$268.27	$128.50	$120.74

[fol. 102]

Days		
13	Deposits titles mines	$100.00
20	Petroleum rents	4.20
30	Mining fines	500.00

Résumé

Products stamps for tobaccos, "Trademarks"	$151,320.07
" " " " "Loose"	65,250.00
" " " textiles and fabrics	218,693.95
" " " patents	6,463.00
" " " petroleum rents	4.20
" " " petroleum production	5,121,613.95
Deposits titles mines	100.00
Deposits in guarantee of taxes	65,373.07
Mining tax in cash	10,899.91
Surcharges	268.27
Balances	128.50
Premiums	120.74
Mining fines	500.00
	$5,640,735.66

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Ingress November, 1922

Days	Deposits in guarantee of taxes	Petroleum rents	Tobacco "trademark"	Tobacco "loose"	Textiles	Patents
1	.....	.....	.....	.....	$1,988.65	$125.00
3	.....	.....	$5.825.00	$4,000.00	4,755.00	585.00
4	.....	.....	10,305.00	.....	550.00	.....
6	.....	.....	5,560.00	.....	680.65	455.00
7	.....	.....	4,183.00	13,000.00	6,130.00	116.00
8	.....	.....	5,560.00	.....	2,354.00	747.00
9	.....	.....	9,767.44	4,000.00	9,670.00	155.00
10	.....	.....	3,660.00	2,500.00	1,101.00	130.00
11	.....	.....	3,660.00	4,000.00	6,350.00	.....
13	.....	.....	4,250.00	.....	1,190.00	368.00
14	.....	$61.25	2,769.90	11,500.00	5,005.45	169.00
15	.....	.....	10,786.50	5,000.00	39,130.50	253.00
16	.....	.....	5,740.00	4,000.00	11,400.65	466.00
17	$8,078.49	.....	5,650.00	.....	5,209.10	118.00
18	.....	165.15	5,650.00	4,000.00	.....	30.00
21	.....	.....	6,180.00	4,000.00	3,910.75	260.00
22	.....	29.05	11,317.89	.....	2,261.25	420.00
23	.....	418.35	4,285.40	4,000.00	11,400.15	313.00
24	.....	.....	5,380.00	.....	10,705.00	205.00
25	.....	.....	14,550.00	4,000.00	20,417.00	.....
27	.....	.....	7,931.03	.....	5,791.10	520.00
28	.....	58.45	8,070.00	4,750.00	6,958.00	259.00
29	.....	89.25	6,430.00	.....	720.15	209.00
30	.....	.....	6,740.00	.....	15,219.15	120.00
	$8,078.49	$821.50	$154,251.16	$68,750.00	$172,897.55	$6,023.00

7	$41,681.40

	Common stamps in cash	Pet. production in cash	Pet. export. cash	Mining tax cash	Surcharges
1	.....	$385,007.70	.....	.....	.....
3	.....	720,365.15	$242,426.25	.....	.....
4	.....	500,897.50	1,483,111.00	.....	.....
7	$26,062.94	.....	.....	$4.00	$1.00
9	131,373.09	.....	.....	.....	.....
11	.....	.....	.....	154.73	37.06
14	.....	.....	.....	67.00	16.75
15	.....	.....	.....	305.00	.....
17	.....	961,662.45	672,792.20	.....	.....
23	500.00	.....	.....	.....	.....
28	800.00	368,581.90	257,489.20	3,458.00	864.50
29	.....	.....	.....	67.00	16.75
30	.....	.....	.....	422.99	101.85
[fol. 104]	$158,736.03	$2,936,514.70	$2,655,818.65	$4,078.72	$1,037.91

Days	Balances	Premiums	Petroleum exportation
7	....	$0.05	$41,681.40
11	....	1.94	.....
14	$50.00	2.45	
15	....	3.05	
16	....	0.90	

18	....	1.65
22	....	0.29
23	....	4.18
28	69.00	44.58
29	....	1.73
30	....	5.27
	$119.00	$66.09

6—080

Résumé

Products Stamps for Tobacco "Trademarks"	$154,251.16	
" " " " "Loose"	68,750.00	$223.001.16
" " " textiles		172,897.55
" " " patents		6,023.00
" " " commons in cash		158,736.03
Petroleum production in cash		2,936,514.70
" exportation		2,655,818.65
Mining tax in cash		4,478.72
Surcharges on mining		1,037.91
Balances		119.00
Premiums on mining tax		66.09
Deposits in guarantee of taxes		8,078.49
Pertoleum rents		821.50
Petroleum exportation		41,681.40
Total Ingress		$6,209,274.20

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(Signed) Official Mayor, B. Marin.

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Ingress December, 1922

Days	Petroleum rents	Dep. in guaranty taxes	Tobaccos, "trade-marks"	Tobaccos, "loose"	Textiles	Patents
1	.....	.....	.....	$4,000.00	$484.20	$270.00
2	.....	.....	.....	.....	3,199.70	.....
4	.....	.....	$6,350.00	4,000.00	4,823.70	66.00
5	.....	.....	14,163.18	.....	5,410.35	725.00
6	.....	$70.00	14,103.16	10,500.00	2,857.00	315.00
7	.....	.....	6,080.00	.....	22,700.40	192.00
8	.....	.....	7,610.00	.....	1,686.80	70.00
9	.....	.....	7,870.00	10,250.00	150.00	50.00
11	.....	.....	8,740.47	.....	5,374.60	166.00
13	.....	.....	13,110.00	4,000.00	1,013.40	305.00
14	.....	.....	12,620.00	.....	11,869.10	140.00
15	.....	.....	8,005.85	4,240.00	47,505.75	115.00
16	.....	.....	6,180.00	.....	5,500.00	.....
18	.....	.....	9,270.00	.....	1,741.20	581.00
19	.....	.....	14,276.64	1,500.00	7,469.55	169.00
20	.....	.....	13,600.00	3,750.00	1,276.00	80.00
21	.....	.....	8,570.00	.....	3,909.00	410.00
22	$1,778.75	.....	6,868.74	6,250.00	585.00	311.00
23	.....	.....	11,216.78	.....	10,050.00	85.00
26	.....	.....	7,523.70	.....	12,363.05	250.00
27	.....	$27,968.75	19,462.80	12,500.00	13,065.55	480.00
28	.....	.....	8,540.00	.....	5,859.95	300.00
29	.....	.....	3,940.00	2,500.00	100,854.00	270.00
30	.....	.....	3,940.00	.....	24,723.15	.....
	$1,778.75	$28,038.75	$212,041.32	$63,490.00	$294,472.35	$5,350.00

	Petroleum production	Petroleum exportation
27	$276,951.60	$652,956.65
29	78,333.55	.....
	$355,285.15	$652,956.65

Days	Commons in cash	Pet. produc., cash	Pet. exp'n, cash	Mining tax, cash	Surcharges
1	.....	.....	.....	$15.84	.....
2	.....	.....	.....	519.00	.....
4	.....	.....	.....	7.72	.....
5	$59,518.96	.....	.....	308.00	$141.50
6	.....	$694,706.85	$104,688.75	90.12	1.53
9	.....	.....	.....	84.00	742.00
16	.....	.....	.....	30.00	.....
18	.....	.....	.....	231.00	115.50
19	.....	.....	.....	778.00	389.00
20	.....	.....	.....	10.37	.....
22	.....	.....	.....	130.00	27.50
23	.....	.....	.....	660.00	.....
26	.....	.....	.....	91.61	20.00
27	1,250.00	812,891.05	.....	568.00	6.50
28	.....	.....	4,038,261.40	7.59	0.76
29	.....	6,036,116.84	.....	5,948.19	477.50
30	.....	.....	.....	7,368.08	422.50
	$60,768.96	$7,543,714.74	$4,142,930.15	$16,847.52	$2,344.29

[fol. 106]

Days	Balances	Premiums
1	.....	$0.16
2	$510.00	10.38
4	.....	0.08
5	25.00	6.36
6	.....	2.92
7	.....	0.40
9	.....	8.26
16	30.00	0.60
18	.....	3.47
19	39.00	12.08
20	.....	0.11
22	75.00	20.12
23	220.00	8.80
26	49.10	1.62
27	555.00	11.30
28	.....	0.09
29	2,693.51	91.25
30	5,776.00	195.69
	$9,981.61	$313.69

Résumé

Products stamps Tobaccos "Trademarks"	$212,041.32
" " " "Loose"	63,490.00
" " Textiles	294,472.35
" " Patents	5,350.00
" " Commons in Cash	60,768.96
" " Petroleum Prod. Cash	7,543,714.74
" " " Export "	4,142,930.15
Petroleum production	355,285.15
" Exportation	652,956.65
" Rents	1,778.75
Deposits in guarantee of taxes	28,038.75
Mining tax in cash	16,847.52
Surcharge	2,344.29
Balances	9,981.61
Premiums on mining tax	313.69
Total Ingress	$13,390,313.93

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Ingress January, 1923

Days	Deposits in guaranty of taxes	Premiums on petroleum rents	Prod. common stamps cash	Prod. stamps tobacco "trademarks"	Prod. stams tobacco "trademarks"
2	.....	.....	.....	$6,640.00	$4,000.00
3	.....	.....	.....	17,509.35	.....
4	.....	.....	.....	13,860.64	.....
5	.....	.....	.....	5,780.00	10,000.00
6	.....	.....	.....	11,860.00	6,000.00
8	.....	.....	.....	11,000.00	.....
9	.....	$1.33	.....	13,690.00	.....
10	.....	.....	.....	7,216.30	12,490.00
11	.....	.....	$2,000.00	7,540.00	.....
12	.....	.....	.....	4,012.64	5,000.00
13	.....	.....	.....	4,640.00	.....
15	.....	.....	25,722.10	12,540.00	.....
16	.....	.....	.....	12,440.00	.....
17	.....	.....	.....	10,100.00	4,000.00
18	$24.24	.....	.....	11,980.00	.....
19	15,052.06	.....	.....	9,210.00	4,000.00
20	.....	.....	.....	5,810.00	7,500.00
22	.....	.....	.....	13,314.70	.....
23	.....	.....	.....	16,300.00	.....
24	.....	0.30	.....	9,600.00	4,000.00
25	.....	.....	.....	10,468.52	.....
26	.....	.....	.....	12,400.00	6,250.00
27	.....	.....	101,601.36	7,180.00	5,000.00
29	.....	.....	.....	10,430.00	4,000.00
30	.....	.....	.....	9,540.00	.....
31	.....	.....	.....	8,740.00	.....
	$15,076.30	$1.63	$129,323.46	$263,802.15	$72,240.00

Days	Prod. stamps textiles	Prod. stamps patents	Prod. stamps pet. rents	Petroleum production	Petroleum exportation
5	$9,765.50	$538.00	.....	.....	.....
6	13,666.00	30.00	.....	.....	.....
6	.....	265.00	.....	.....	.....
9	4,972.95	564.00	$132.90	.....	.....
10	2,125.00	269.00	.....	.....	.....
11	5,456.75	156.00	.....	.....	.....
12	11,490.00	165.00	.....	.....	.....
13	8,200.00	.....	.....	.....	.....
15	33,950.00	230.00	.....	.....	.....
16	20.00	550.00	.....	.....	.....
17	3,477.45	239.00	.....	.....	.....
18	3,005.85	160.00	.....	$600,633.35	.....
19	6,428.15	260.00	.....	.....	.....
20	60.00	.....	.....	.....	.....
22	8,974.75	40.00	.....	205,078.10	$2,490,034.30
23	3,273.10	747.00	.....	.....	.....
24	7,000.00	198.00	30.00	.....	.....
25	530.45	190.00	.....	.....	.....
26	10,628.30	277.00	.....	.....	.....
27	5,218.50	10.00	.....	.....	.....
29	2,341.10	230.00	.....	.....	.....
30	22,350.95	360.00	.....	.....	.....
31	40,300.00	127.00	.....	35,947.15	16,729.55
	$203,234.80	$5,605.00	$162.90	$841,658.60	$2,506,763.85

Ingress January, 1923—*Continued.*

Days	Dep. titles mines	Premium on mining tax	Mining tax in cash	Surcharges	Balances
2	.....	$0.49	$49.00	.....	.....
3	.....	47.91	4,768.00	.....	$22.50
5	.....	39.07	3,827.00	.....	80.00
6	.....	44.28	4,428.00	.....	.....
8	$220.00	25.08	2,461.50	.....	46.00
9	.....	42.06	4,014.00	.....	71.46
10	.....	9.45	943.00	.....	1.48
11	.....	56.90	5,682.00	.....	8.00
12	.....	41.65	4,123.00	.....	42.00
13	.....	36.47	3,647.00	.....	.....
15	.....	3.23	315.00	.....	8.00
16	.....	25.19	2,185.00	.....	333.47
17	.....	37.72	3,491.00	44.50	196.01
18	.....	20.96	2,083.00	.....	13.00
19	.....	73.72	7,362.00	3.19	6.38
20	.....	1.45	145.00	.....	.....
22	.....	298.66	29,793.00	.....	73.00
23	.....	55.36	5,536.00	.....	.....
24	520.00	24.34	2,381.00	1.12	51.21
25	.....	32.09	2,689.00	.....	518.58
26	.....	276.79	27,657.00	.....	22.00
27	.....	276.88	27,598.00	0.13	90.25
29	.....	71.39	6,953.00	9.50	175.20
30	.....	187.77	17,445.00	15.50	1,314.02
31	.....	237.00	21,462.14	553.52	1,676.41
	$740.00	$1,965.91	$191,037.64	$627.46	$4,748.97

Résumé

Petroleum production	$841,658.60
" exportation	2,506,763.85
" rents	162.90
Deposits in guarantee of taxes	15,076.30
Deposits titles mines	740.00
Premiums on mining tax	1,965.91
" " petroleum rents	1.63
Tobacco, Trademarks	263,802.15
" Loose	72,240.00
Common stamps cash	129,323.46
Textiles and Fabrics	203,234.80
Patents	5,605.00
Mining tax in cash	191,037.64
Surcharges	627.46
Balances	4,748.97
Total ingress	$4,236,988.67

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	Prod. stamps tobacco "trademark"	Prod. stamps tobacco "loose"	Prod. stamps textiles	Prod. stamps commons in cash	Prod. stamps patents
1922, Jan	$223,870.36	$68,750.00	$159,056.70	$54,451.90	$4,571.75
1922, Feb	185,997.84	62,490.00	203,647.90	62,952.16	6,241.00
1922, Mar	212,018.88	60,990.00	197,381.40	265,022.90	5,879.00
1922, Apr	108,721.28	62,875.00	169,374.85	60.00	4,910.00
1922, May	205,081.34	67,625.00	197,347.40	156,957.38	5,925.50
1922, June	215,761.20	67,820.00	239,833.25	2,050.00	5,986.50
1922, July	233,279.90	70,250.00	269,466.75	158,032.38	5,760.25
1922, Aug	231,687.38	86,240.00	258,176.25	600.00	4,478.25
1922, Sept	143,507.64	72,750.00	212,865.70	397,922.44	5,845.00
1922, Oct	151,320.07	65,250.00	218,693.95	.....	6,463.00
1922, Nov	154,251.16	68,750.00	172,897.55	158,736.03	6,023.00
1922, Dec	212,041.32	63,490.00	294,472.35	60,768.96	5,350.00
1923, Jan	263,802.15	72,240.00	203,234.80	129,323.46	5,605.00
	$2,541,340.52	$869,520.00	$2,823,448.85	$1,446,877.60	$73,038.25

	Mining tax, surcharges, etc.	Deposits in guarantee of taxes	Deposits titles & mines	Prod. stamps petroleum rents	Fines
1922, Jan	$209,057.19	$707.00	$100.00	.....	.....
1922, Feb	8,648.99	2,555.00	610.00	$836.70	.....
1922, Mar	8,510.59	.....	62.00	418.35	.....
1922, Apr	5,041.42	.....	540.00	.....	.....
1922, May	188,074.58	587,653.76	.....	25.00	.....
1922, June	21,627.91	.....	.....	.....	.....

1922, July	10,278.22	228,348.33	260.00	.....	.....
1922, Aug.	18,821.94	500.00	60.00	736.10	.....
1922, Sept.	192,926.93	.....	90.00	479.90	.....
1922, Oct.	11,417.42	65,373.07	100.00	4.20	$500.00
1922, Nov.	5,701.72	8,078.49	.....	821.50	.....
1922, Dec.	29,487.11	28,038.75	.....	1,778.75	.....
1923, Jan.	198,381.61	15,076.30	740.00	162.90	.....
	$908,075.63	$936,330.70	$2,562.00	$5,263.40	$500.00

	Prod. stamps, pet. exp., cash	Prod. stamps pet. export.	Prod. stamps, petroleum, pro. cash	Prod. stamps, pet. prod.	Responsibility soon to be repaid
1922, Feb.	.....	.....	.....	$1,722,955.55	.....
1922, Apr.	.....	.....	.....	419,653.90	.....
1922, May	.....	.....	.....	5,982,154.85	.....
1922, June	.....	.....	.....	3,335,921.20	.....
1922, July	.....	.....	.....	11,096,553.70	.....
1922, Aug.	.....	$531,113.55	.....	6,744,258.75	$1.00
1922, Sept.	.....	24,818.60	$1,711,599.19	582,077.10	.....
1922, Oct.	.....	.....	5,121,613.95	.....	.....
1922, Nov.	$2,655,818.65	41,681.40	2,936,514.70	.....	.....
1922, Dec.	4,142,930.15	652,956.65	7,543,714.74	355,285.15	.....
1923, Jan.	.....	2,506,763.85	.....	841,658.60	.....
	$6,798,748.80	$3,757,334.05	$17,313,442.58	$31,080,518.80	$1.00

[fol. 110] Résumé

Products stamps for tobacco trademark	$2,541,340.52
loose	869,520.00
fabrics	2,823,448.85
commons in cash	1,446,877.60
patents	73,038.25
petroleum rents	5,263.40
" exportation cash	6,798,748.80
" "	3,757,334.05
" production cash	17,313,442.58
" production	31,080,518.80
Mining tax, charges etc	908,075.63
Deposit in guaranty of taxes	936,330.70
Deposits titles mines	2,562.00
Fines of mines	500.00
Responsibility soon to be repaid	1.00
Total	$68,557,002.18

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[fol. 111] Egress January, 1922.

Payments in Cash to the General Treasury

Days	
2	$11,620.75
3	6,500.00
4	26,390.03
5	18,050.00
6	5,800.00
7	17,925.51
9	14,135.00
10	14,784.70
11	21,723.54
12	44,375.87
13	26,431.83
14	48,375.23
16	51,524.94
17	28,218.51
18	18,548.51
19	20,923.44
20	19,811.79
21	20,325.51
23	22,187.03
24	38,970.00
25	46,589.61
26	31,455.68
27	39,743.36
28	30,039.99
30	16,577.07
31	63,000.00
	$704,027.90

Return of Deposits in Guaranty of Taxes

12	291.00

Return of Deposits for Mining Titles

17	170.00
31	10.00
	180.00

Application Not Due

30	247.50

Résumé

Payments in cash to the treasury return of deposits....	$704,027.90
Guarantee of taxes	291.00
Deposits for mining titles.....	180.00
Applications not due	247.50
Total Egress	$704,746.40

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Days	International Petroleum	Return of deposits titles, mines	Return of deposits in guaranty of taxes	Payments to the General Treasury
1	.....	.....	.....	$23,359.71
2	.....	$120.00	.....	24,118.18
3	.....	.....	.....	5,234.80
4	.....	.....	.....	59,148.14
4	.....	.....	.....	21,071.96
6	.....	.....	.....	13,908.18
7	.....	.....	.....	27,487.83
8	.....	.....	.....	16,223.72
9	International Petroleum $705,433.34— 314,707.67—La Corona 219,875.60—Metropolitan 112,755.05—Freeport 370,183.83—Texas Co.		.....	20,211.90
10	.....	.....	.....	27,453.04
11	.....	80.00	.....	12,434.03
13	.....	.....	.....	15,262.25
14	.....	.....	.....	22,065.20
15	.....	420.00	.....	47,400.00
16	.....	20.00	.....	24,094.42
17	.....	.....	.....	12,765.95
18	.....	.....	.....	13,652.59
20	.....	.....	.....	19,264.95

Egress February, 1922—*Continued*

Days	International Petroleum	Return of deposits, titles, mines	Return of deposits in guaranty of taxes	Payments to the General Treasury
21	.....	.....	.....	15,391.65
23	.....	.....	.....	33,994.32
24	.....	.....	.....	12,529.92
25	.....	.....	$1,445.00	28,365.91
27	.....	.....	.....	22,680.30
28	.....	.....	.....	29,594.19
	$1,722,955.49	$640.00	$1,445.00	$547,713.14

Résumé

Petroleum	$1,722,955.49
Payments in cash to the General Treasury	547,713.14
Deposits for titles mines	640.00
Deposits in guarantee of taxes	1,445.00
Total egress	$2,272,753.63

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Egress March, 1922

Days		Payments to General Treasury	Common stamps	Deposits titles mines	Deposits in guaranty of taxes
1		$7,885.52	.....	.....	.....
3		31,208.61	.....	$250.00	.....
4		12,008.05	.....	160.00	.....
6	Via Mexican Railway, S. A	.....	$81,862.99	.....	.....
6		20,641.49	.....	.....	.....
6		12,511.37	.....	.....	.....
7		20,298.92	.....	.....	.....
8		34,448.08	.....	.....	.....
9		26,062.93	.....	.....	.....
9		32,247.56	.....	.....	.....
10		21,562.54	.....	.....	.....
11		9,485.80	.....	.....	.....
13	Via Mexican Railway, S. A	.....	102,505.48	.....	.....
13		16,959.42	.....	.....	.....
14		23,754.26	.....	.....	.....
15		47,118.02	.....	.....	.....
16		17,606.20	.....	.....	.....
17		20,694.74	.....	.....	.....
18		10,451.11	.....	.....	.....
20		10,629.48	.....	.....	.....
21		12,340.25	.....	.....	$714.08
22		21,141.50	.....	.....	.....
23		16,649.64	.....	.....	.....
24		19,160.71	.....	.....	.....

Egress March, 1922—*Continued*

Days	Payments to General Treasury	Common stamps	Deposits titles mines	Deposits in guaranty of taxes
25	10,224.60	.....	.....	.....
27	18,798.29	.....	.....	.....
28	5,259.00	.....	.....	.....
29	20,636.20	.....	.....	.....
30	21,087.93	.....	.....	.....
31	43,917.35	.....	.....	.....
	$564,789.57	$184,369.47	$410.00	$714.08

Résumé

Payments to the General Treasury in cash	$564,789.57
Common stamps	184,369.47
Deposits titles mines	410.00
Deposits in guarantee of taxes	714.08
Total egress	$750,283.12

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Days		Payments to the General Treas.	Dep. titles mines	Petroleum
1		$8,143.81	$500.00	.....
3		15,425.95	.....	.....
4		17,513.30	.....	.....
5		19,453.72	.....	.....
6		14,545.35	30.00	.....
7		16,791.44	800.00	.....
8		6,956.91	120.00	.....
10		16,344.30	560.00	.....
11		23,006.90	.....	.....
12		7,868.20	230.00	.....
17		36,944.35	.....	.....
18		13,311.00	.....	.....
19		14,021.58	.....	.....
20		1,042.85	420.00	.....
21		15,003.41	.....	.....
22		16,380.86	480.00	.....
24	Interocean Oil Co.	20,438.70	.....	$15,765.85
24	" " "	.....	.....	33,400.10
24	Freeport	.....	.....	50,000.00
24	"	.....	.....	81,778.08
24	Interocean Oil Co.	.....	.....	11,921.73
24	Freeport	.....	.....	226,788.11
25		10,387.74	.....	.....
26		13,695.59	50.00	.....
27		16,050.43	50.00	.....
28		32,195.57	.....	.....
29		39,760.62	.....	.....
	Sums	$375,282.58	$3,240.00	$419,653.87

Résumé

Payments to the Treasury in cash	$375,282.58
Deposits for mining titles	3,240.00
Petroleum	419,653.87
Total egress	$798,176.45

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Egress May, 1922

Days	Payments to the treasury	Petroleum	Return	Deposit	Titles
2.	9,619.84	.....	.....	.....	180.00
3.	26,423.18	$686,114.27	.....	.....	8,740.00
3. Internat. de Petroleo	13,771.75	.....	.....	.....	210.00
4.	6,000.00	.....	.....	.....	.....
4. Cia. de Pet. el Agwi.	.....	190,269.00	.....	.....	.....
6.	14,471.76	.....	.....	.....	.....
8.	37,728.94	.....	.....	.....	.....
9.	32,927.69	.....	.....	.....	.....
10.	26,062.94	.....	.....	.....	.....
1.	102,505.48	.....	.....	.....	.....
10.	31,280.77	.....	.....	.....	.....
11.	33,682.40	.....	.....	.....	.....
11. Cia. Pet. El. Agwi.	.....	116,471.99	.....	.....	.....
11. " " " "	.....	216,056.34	.....	.....	.....
12.	23,905.58	.....	.....	.....	.....
13.	25,044.12	.....	.....	.....	.....
13. Freeport	.....	115,000.00	.....	.....	.....
13. "	.....	54,628.86	.....	.....	.....
15.	26,141.85	.....	.....	.....	.....
16.	22,128.64	.....	.....	.....	.....
17.	26,098.24	.....	.....	.....	.....
17. East Coast	.....	98,032.30	.....	.....	.....
17. " "	.....	111,960.35	.....	.....	.....
17. " "	.....	98,426.35	.....	.....	.....

Egress May, 1922—*Continued*

Days	Payments to the treasury	Petroleum	Return	Deposit	Titles
17. East Coast	.....	81,026.30	.....	.....	.....
17. Cia. de Pet. El Agwi.	.....	324,983.05	.....	.....	.....
17. Mex. Gulf Oil Co.	.....	651,955.86	.....	.....	.....
17. " " " "	.....	510,504.64	.....	.....	.....
17. " " " "	.....	169,394.12	.....	.....	.....
18.	21,475.79	.....	.....	.....	.....
19.	35,711.01	.....	.....	.....	.....
20.	11,990.45	.....	.....	.....	.....
22. Internacional	.....	564,791.74	.....	.....	.....
22.	20,368.59	.....	.....	.....	.....
22.	18.00	.....	.....	.....	.....
23.	14,726.27	.....	.....	.....	.....
24.	26,120.58	.....	.....	.....	.....
25.	21,088.92	.....	.....	.....	.....
25. Interocean Oil Co.	.....	11,768.64	.....	.....	.....
26.	37,063.59	.....	.....	.....	.....
27.	28,953.06	.....	.....	.....	.....
27. Cia. de Pet. El Aguila	.....	100,000.00	.....	.....	.....
27. " " " "	.....	29,208.77	.....	.....	.....
27. " " " "	.....	96,139.20	.....	.....	.....
27. " " "	.....	1,000,000.00	.....	.....	.....
27. " " "	.....	32,680.71	.....	.....	.....
27. " " "	.....	408,163.26	.....	.....	.....
27. " " "	.....	130,840.18	.....	.....	.....

27.	" " "	.....	.....	37,619.46	.....	.....	.....
27.	" " "	.....	.....	50,000.00	.....	.....	.....
27.	Mexican Gulf Oil Co.	.....	.....	205,655.52	.....	.....	.....
27.	" " "	.....	.....	154,241.64	.....	.....	.....
27.	" " "	.....	.....	307,561.65	.....	.....	.....
27.	" " "	.....	.....	17,314.88	.....	.....	.....
29.	.....	.....	32,500.00	.....	.....	.....	.....
29.	.....	.....	3,160.91	.....	.....	.....	.....
30.	.....	.....	35,037.00	.....	.....	.....	.....
31.	.....	.....	64,898.38	.....	.....	.....	.....
			$810,905.73	$6,570,809.08	.....	.....	$9,130.00

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[fol. 116]

Résumé

Egress May, 1922

Payments to the Treasury	$810,905.73
Petroleum	6,570,809.08
Return of deposits for mining titles	9,130.00
Total	$7,390,844.81

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[fol. 117] Egress June, 1922

Days	Payments to the treasury	Petroleum	Return of deposits titles mines
1o.	$10,708.76	.....	$280.00
2.	13,975.44	.....	.....
3.	115.90	.....	.....
3.	20,466.69	.....	.....
5.	9,027.71	.....	.....
6.	19,120.33	.....	.....
7.	18,481.95	.....	.....
8.	19,883.33	.....	.....
9.	24,527.39	.....	.....
10.	19,797.45	.....	.....
12. Mexican Gulf Oil Co.	.....	$500,000.00	.....
12. " " " "	.....	243,397.50	.....
12. " " " "	.....	200,756.10	.....
12.	14,365.13	.....	.....
13.	17,919.71	.....	.....
14. El Agwi	.....	433,663.22	.....
14.	40,230.94	.....	.....
16.	22,045.00	.....	.....
16.	19,357.52	.....	.....
19.	25,608.15	.....	.....
20.	19,374.27	.....	.....
20. Cia. Internacional	.....	2,000.00	.....
20. " "	.....	98,000.00	.....
20. " "	.....	494,622.81	.....

20. " "	.....	.....	565,733.80	.....
20. Mexican Gulf Oil Co.	.....	.....	338,379.71	.....
20. " " " "	.....	.....	102,301.79	.....
20. " " " "	.....	.....	105,009.44	.....
20. " " " "	.....	.....	147,000.00	.....
20. " " " "	.....	.....	3,000.00	.....
21.	.....	22,002.50	.....	.....
22.	.....	14,252.39	.....	.....
23.	.....	10,948.10	.....	.....
24.	.....	32,059.76	.....	.....
24.	.....	.....	102,056.75	.....
26.	.....	19,230.00	.....	.....
27.	.....	24,247.64	.....	.....
28.	.....	16,077.75	.....	.....
29.	.....	32,498.45	.....	.....
30.	.....	66,276.68	.....	.....
		$552,798.94	$3,335,921.12	$280.00

Résumé

Payments to the Treasury in cash	$552,798.93
Petroleum	3,335,921.12
Return of deposits titles mines	280.00
Total egress	$3,889,000.06

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Days			
1o.			$22,360.00
3.			12,604.81
4.			16,457.54
5.	Cia. de Tranvias de Mexico	$102,505.48	.....
5.			15,252.62
5.			26,062.94
6.			34,595.58
7.			29,746.72
8.			32,267.42
10.			24,207.16
11.			15,884.57
12.			20,802.60
13.	Freeport	$47,482.60	
13.	"	47,481.72	
13.	"	63,309.54	
13.	El Aguila	100,000.00	
13.	" "	253,128.81	
13.	" "	242,015.62	
13.	" "	100,000.00	
13.	" "	11,113.19	
13.	" "	82,326.71	
13.	" "	100,000.00	
13.	" "	200,000.00	
13.	" "	9,762.50	
13.	" "	13,501.05	
			$1,270,121.71

13.	.....			25,615.50	
14.	.....			7,450.00	
14.	.....			2,585.75	
15.	La Corona	201,291.91			
15.	"	404,886.86			
15.	"	431,867.60			
15.	"	100,000.00			
15.	"	100,000.00			
15.	"	405,673.04			
15.	"	80,000.00			
15.	"	80,000.00			
15.	"	80,000.00			
	See page 2	$1,883,719.41	$102,505.48	$285,893.21	$1,270,121.74

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Days					
[fol. 119]	From page No. 1.....	$1,883,719.41		$285,893.21	$1,270,121.74
15.	La Corona	160,234.60			
"	El Agwi.....	80,559.50			
"	" "	2,200,000.00			
"	.....				$2,324,513.51
"	.....			$47,000.00	
"	.....			" 3,583.65	
17.	.....			"15,471.40	
19.	.....			"21,782.87	
20.	.....			"21,911.15	

Days	Egress July, 1922—*Continued*		
21.		"21,087.87	
"	La Huasteca	$12,392.32	
"	" "	656,984.81	
"	" "	7,131.26	
"	" "	349,431.88	
"	" "	713,126.32	
"	" "	1,210,097.24	
"	" "	885,000.00	
"	" "	428,253.19	
"	" "	300,000.00	
"	" "	1,141,577.51	
"	" "	300,000.00	
"	" "	670,000.00	
"	" "	5,339.34	
"	La Internacional	139,196.46	
"	" "	185,823.55	
"	" "	139,538.84	
			$7,143,892.72
22.		$19,930.00	
24.		14,807.84	
25.		17,704.80	
26.		24,964.05	
27.		9,348.26	
28.		14,815.85	
29.		56,631.89	
31.		66,014.39	
		$640,947.23	$10,738,527.97

Days	Return of deposits, titles, mines	Undue entry to the account of ingress	Return of deposits in guaranty of taxes
12.	$40.00	.....	.....
15.	.....	$99.20	.....
3.	.....	.....	$1,784.50
13.	.....	.....	587,653.76
	$40.00	99.20	$589,438.26

Résumé

Payments in cash to the treasury	$640,947.23
Petroleum	10,738,527.97
Stamps common in cash	102,505.48
Return of deposits titles mines	40.00
Undue entry to the account of ingress	99.20
Returned deposits in guarantee of taxes	589,438.26
Total Egress	$12,071,558.14

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Days			Return of deposits titles mines	Payment to the treasury in cash	Petroleum
1.			.....	$27,166.26	.....
2.			.....	16,652.23	.....
3.			.....	25,539.16	.....
4.			.....	15,315.25	.....
5.			.....	6,825.95	.....
7.			.....	13,555.43	.....
8.	Transcontinental	$384,492.14	$19.50	.....	.....
"	" "	685,000.00			
"	" "	421,994.94			
"	" "	281,329.97			
"	" "	1,203,261.21			
"	" "	414,936.52			
"	" "	600,000.00			
"	" "	1,119,170.17			
"	" "	9,284.41			
"	Internacional	239,859.00			
"	El Agwi "	96,100.32			
"	Interocean	11,815.75			
					$5,467,244.43
"			.....	$33,477.12	.....
9.			.....	50,457.74	.....
10.			.....	12,956.50	.....
11.			.....	12,795.50	.....
"			.....	5.56	.....
12.			$85.00	26,545.30	.....
14.			.....	14,972.90	.....

"	Cortez Oil			$54,027.82	
"	"	"		42,000.00	
"	"	"		42,000.00	
"	"	"		226,565.73	
"	"	"		82,277.00	
"	"	"		82,354.03	
"	New England			20,500.00	
"	"	"		26,856.26	
"	"	"		20,500.00	
"	"	"		656.83	
"	"	"		100,000.00	
"	"	"		71,474.43	
"	"	"		94,000.70	
"	"	"		74,995.76	
"	M. S. Mex. Oil			9,494.18	
"	"	"	"	14,290.40	
"	"	"	"	12,173.45	
"	"	"	"	42,395.06	
"	"	"	"	58,924.16	
"	"	"	"	21,784.34	
"	La Atlantica			1,596.93	
"	"	"		557.15	
"	"	"		9,259.51	
"	"	"		7,000.00	
"	"	"		7,000.00	
"	La Corona			128,607.14	
16.					$1,251,290.87
				$13,540.15	
	See page No. 2			$104.50	$292,431.66 $6,718,535.30

Egress August, 1922—*Continued*

Days			Return of deposits titles mines	Payment to the treasury in cash	Petroleum
[fol. 121]	From page #1		$104.50	$292,431.66	$6,718,535.30
17.			.....	34,404.75	.....
18.			.....	16,215.18	.....
18.	Cortez Oil	$44,582.00			
18.	La Atlantica	21,965.04			
					66,547.04
19.			.....	1,248.36	.....
19.			.....	8,935.58	.....
21.			340.00	18,574.06	.....
21.	Texas Co.	5,000.00			
21.	"	100,000.00			
21.	"	60,000.00			
21.	"	10,867.51			
21.	"	75,000.00			
21.	"	179,169.14			
21.	"	61,975.00			
					492,011.65
22.			.....	23,955.02	.....
23.			.....	31,502.70	.....
24.			.....	10,604.52	.....
25.			230.00	7,320.93	.....
26.			.....	6,264.11	.....
28.			60.00	12,974.68	.....
29.			.....	12,239.70	.....

30.	.....	38,381.09	.....
31.	.....	34,563.78	.....
	$734.50	$549,616.12	$7,277,093.99

8—680

Stamps for Textiles and Fabrics

19. Cia. Industrial de Orizaba	$30,000.00

Résumé

Payment to the Treasury in cash	$549,616.12
Petroleum	7,277,093.99
Return of deposits titles mines	734.50
Stamps textiles and fabrics	30,000.00
	$7,857,444.61

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Days		Paid to the Treasury	Petroleum	Return deposits titles mines	Stamps textiles and fabrics
2		$26,062.94	.....	.....	.....
2		26,658.79	.....	.....	.....
4		8,368.59	.....	.....	.....
6		49,190.19	.....	.....	.....
9		48,025.49	.....	$20.00	.....
9		75,911.22	.....	.....	.....
11		33,500.00	.....	.....	.....
12		28,783.43	.....	100.00	.....
				120.00	
13		36,100.74	.....	.....	.....
14		34,078.03	.....	.....	.....
14	Cia. Ind. de Orizaba	.....	.....	.....	$10,000.00
15		23,287.16	.....	.....	.....
16		6,080.26	.....	.....	.....
19		17,596.58	.....	.....	.....
20		20,305.93	.....	.....	.....
21	Cia. Ind. Veracruzana	.....	.....	.....	40,000.00
21	Texas Co.	$19,486.59		.....	.....
21	" "	360,000.00		.....	.....
21	Metropolitana	28,159.48		.....	.....
21	"	21,840.52		.....	.....
21	"	71,542.00		.....	.....
21	"	81,048.49		.....	.....
21	"	5,326.57		.....	.....
			$587,403.65	.....	.....

21				30,186.39		
22				16,973.60		
23				21,000.00		
24				10,052.22		
26	Swiftsure		8,702.57			
26	Internacional		170,102.50			
26	"		170,102.50			
26	"		226,803.35			
26	"		109,708.95			
26	"		109,708.95			
26	"		146,278.57			
					941,407.39	
26				28,108.87		
28	M. S. Mex.		24,818.60			
28	El Agwi		115,098.05			
28	"		139,871.14			
					279,787.79	
28				59,680.51		
29				75,000.00		
	see page 2			$694,834.03	$1,808,598.83	50,000.00

[fol. 123] Egress September, 1922—*Continued*

Days				Payments to the treasury	Petroleum
		From p. No. 1		$694,834.03	$1,808,598.83
29	Texas	Co.	$215,535.95		
"	"		180,000.00		
"	"		119,617.32		
"	"		69.26		
				35,800.00	515,222.53
				$730,634.03	$2,323,821.36

Common Stamps in Cash

		$119,157.11
28	F. C. Mexicano	119,037.29
		$238,195.03

Résumé

Payment of funds to the Treasury	$730,634.03
Petroleum	2,323,821.36
Return titles mines	120.00
Stamps textiles and fabrics	50,000.00
Stamps common in cash	238,195.03
Total Egress	$3,342,770.42

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(Signed) Official Mayor, B. Marin.

Days [fol. 124]		Egress October, 1922	Paid to the treasury	Petroleum	Return title mines	deposits in guaranty of taxes Return
2.	.....	.....	$10,860.27	$.....	.....	.....
3.	Mexican G.	$510,204.08			.....	.....
3.	" "	117,000.00			.....	.....
3.	" "	6,815.15			.....	.....
3.	" "	260,271.55			.....	.....
3.	" "	400,000.00			.....	.....
3.	" "	314,872.00			.....	.....
3.	" "	150,000.00			.....	.....
3.	Transcontinental.....	103,500.00			.....	.....
3.	"	103,500.00			.....	.....
3.	"	142,920.26			.....	.....
3.	"	150,000.00			.....	.....
3.	"	353,317.55			.....	.....
				$2,612,400.59	.....	.....
3.	.....	.....	14,661.55		.....	.....
4.	.....	.....	4,107.15		.....	.....
5.	.....	.....	24,567.08		$100.00	.....
5.	La Corona.....	249,305.07			.....	.....
5.	"	120,000.00			.....	.....
5.	"	50,000.00			.....	.....
5.	"	50,000.00			.....	.....
				469,305.07	.....	.....
		.....	15,789.84		.....	$228,228.33
6.	El Aguila	100,000.00			.....	.....
6.	" "	100,000.00			.....	.....
				200,000.00	.....	.....
7.	.....	.....	9,862.28		.....	.....
9.	.....	.....	9,537.56		.....	.....

Egress October, 1922—*Continued*

Days		Paid to the treasury	Petroleum	Return title mines	Return deposits in guaranty of taxes
10.	.....	13,150.00		.....	.....
11.	.....	32,789.46		.....	.....
13. Swiftsure	20,894.21			660.00	.....
13. "	48,753.15			.....	.....
13. Internacional	38,536.37			.....	.....
13. "	115,902.21			.....	.....
13. "	115,828.95			.....	.....
13. "	115,828.95			.....	.....
			455,743.84	.....	.....
13.	.....	8,550.07		.....	.....
14.	.....	21,337.78		.....	.....
16.	.....	10,725.97		.....	.....
17.	.....	11,836.40		.....	.....
18. Interocean	3,150.34			.....	.....
18. "	7,350.78			.....	.....
18 "	17,783.70			.....	.....
			28,284.82	.....	.....
18.	.....	12,133.52		.....	.....
19.	.....	10,519.39		.....	.....
20.	.....	19,356.09		.....	.....
21.	.....	21,204.35		.....	.....
22.	.....	26,216.56		.....	.....
24.	.....	23,305.06		.....	.....
25.	.....	18,854.96		.....	.....
26.	.....	14,367.55		.....	.....
27.	.....	14,470.00		540.00	.....
		$318,202.89	$3,765,734.32	$1,300.00	$228,228.33

See page 2.

Egress October, 1922

Day			Paid to the treasury	Petroleum	Stamps for textiles and fabrics
	Carried forward.....	.....	$348,202.89	$3,765,734.32	.....
27.	Cia. Ind. Veracruzana.....	.....			$10,000.00
27.	" " "	.....			10,000.00
30.	Cortez Oil Co.....	$92,582.14			.....
30.	" " "	62,000.00			.....
30.	" " "	62,000.00			.....
30.	" " "	65,810.11			.....
30.	" " "	48,500.00			.....
30.	" " "	48,500.00			.....
30.	" " "	62,244.89			.....
30.	" " "	3,617.70			.....
30.	Interocean	8,875.90			.....
30.	El Aguila	100,000.00			.....
30.	" "	100,000.00			.....
30.	" "	100,000.00			.....
30.	" "	100,000.00			.....
30.	" "	23,973.22			.....
30.	" "	42,942.77			.....
30.	" "	250,000.00			.....
30.	" "	30,853.30			.....
				1,201,900.03	.....

Egress October, 1922—*Continued*

Day		Paid to the treasury	Petroleum	Stamps for textiles and fabrics
30.	.....	13,820.20	.....	.....
31.	.....	33,661.97	.....	.....
31. Cia. Ind. de Orizaba	.....	.....	.....	10,000.00
31. " " " "	.....	.....	.....	10,000.00
31. " " " "	.....	.....	.....	10,000.00
		$395,685.06	$4,967,634.35	$50,000.00

Résumé

Payment of funds	$395,685.06
Petroleum	4,967,634.35
Stamps, textiles and fabrics	50,000.00
Return titles mines	1,300.00
Return deposit in guaranty of taxes	228,228.33
	$5,642,847.74

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Days			Paid to the treasury	Petroleum	Return deposits—titles, mines	Return deposit—guaranty of taxes
1o.	.....	.....	$27,810.32		.....	.....
	Mexican Gulf	$24,953.62			.....	.....
	Metropolitana	33,300.59			.....	.....
	"	25,000.00			.....	.....
	"	19,085.05			.....	.....
	"	52,712.26			.....	.....
	"	144,100.60			.....	.....
	"	18,599.68			.....	.....
	"	11,663.72			.....	.....
	"	27,781.78			.....	.....
				$357,197.30	.....	.....
			2,113.73		.....	.....
	Mexican Gulf	131,494.66			.....	.....
	" "	131,494.66			.....	.....
	" "	44,092.45			.....	.....
	" "	131,233.77			.....	.....
	Metropolitana	242,426.16			.....	.....
	Mexican Gulf	84,614.88			.....	.....
	" "	112,819.84			.....	.....
	" "	84,614.88			.....	.....
				962,791.30	.....	.....
			15,165.10		.....	.....
4.	Transcontinental	387,755.10			.....	.....
	"	52,651.52			.....	.....
	"	60,490.92			.....	.....
	"	1,483,111.10			.....	.....
				1,984,008.44	.....	.....
			10,855.06	.....	.....	.....

Egress November, 1922—*Continued*

Days		Paid to the treasury	Petroleum	Return deposits—titles, mines	Return deposit—guaranty of taxes
6.	.....	6,695.65	.....	.....	.....
7. New England	41,681.36	.....	41,681.36	.....	.....
		23,434.09	.....	.....	.....
		26,062.94	.....	.....	.....
8.	.....	8,661.00	.....	.....	.....
9.	.....	52,460.05	.....	.....	.....
		102,505.48	.....	.....	.....
10.	.....	7,391.00	.....	.....	.....
11.	.....	14,203.73	.....	.....	.....
13.	.....	5,808.00	.....	.....	.....
14.	.....	19,591.80	.....	$50.00	.....
15.	.....	55,478.05	.....	.....	.....
16.	.....	21,517.55	.....	90.00	.....
17.	.....	10,977.19	.....	520.00	$61,312.33
El Aguila	200,000.00			.....	.....
"	34,675.84			.....	.....
"	18,002.72			.....	.....
El Agwi	71,544.59			.....	.....
"	53,279.18			.....	.....
"	53,279.18			.....	.....
"	672,792.16			.....	.....
"	108,172.46			.....	.....
"	81,370.68			.....	.....
"	81,370.68			.....	.....

	Internacional	62,019.97			.....	.....
	"	62,019.97			.....	.....
	"	32,693.29			.....	.....
	"	50,000.00		1,581,220.72	.....	.....
	See page 2	.....	$410,730.74	$4,926,899.12	$660.00	$61,312.33

[fol. 127]

Days		Paid to the treasury	Petroleum	Stamps, fabrics, and textiles
	From p. No. 1	$410,730.74	$4,926,899.12	.....
18.	.....	9,326.80	.....	.....
21.	.....	14,350.75	.....	.....
22.	.....	14,028.48	.....	.....
23.	.....	20,921.08	.....	.....
24.	.....	16,290.00	.....	.....
25.	.....	18,967.00	.....	.....
25.	Cia. Ind. de Orizaba	.....	.....	$10,000.00
25.	" " " "	.....	.....	10,000.00
27.	.....	14,242.13	.....	.....
28.	Terminal Union $6,818.90			.....
28.	" " 2,194.50			.....
28.	" " 4,389.00			.....
28.	East Coast 55,977.05			.....
28.	" " 56,834.18			.....
28.	" " 24,357.50			.....
28.	" " 94,141.95			.....
28.	" " 67,573.00			.....

Egress November, 1922—*Continued*

Days		Paid to the treasury	Petroleum	Stamps, fabrics, and textiles
28. East Coast	63,114.70			.....
28. " "	257,489.10			.....
			632,889.88	.....
		18,512.75	.....	.....
29.	.....	7,533.88	.....	.....
30.	.....	22,609.26	.....	.....
		$567,512.87	$5,559,789.00	$20,000.00

Résumé

Payment to the Treasury in cash	$567,512.87
Petroleum	5,559,789.00
Stamps textiles and fabrics	20,000.00
Return deposits titles mines	660.00
Return deposit in guarantee of taxes	61,312.33
Total Egress	$6,209,274.20

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		Paid to the treasury	Petroleum	Common stamps in cash	Returned deposits—titles, mines
1		$4,770.20		.....	.....
2		4,248.08		.....	.....
4		15,247.50		.....	.....
5		20,619.39		.....	$160.00
5.	F. C. Mexicano	.....		$59,518.96	.....
6		19,831.09		.....	200.00
6	Freeport	$22,056.32		.....	.....
6	"	16,542.24		.....	.....
6	"	16,542.24		.....	.....
6	"	26,780.49		.....	.....
6	"	26,780.49		.....	.....
6	"	35,707.32		.....	.....
6	"	86,170.12		.....	.....
6	"	1,723.40		.....	.....
6	"	4,735.00		.....	.....
6	"	29,232.11		.....	.....
6	"	35,697.41		.....	.....
6	"	35,690.50		.....	.....
6	"	11,889.91		.....	.....
6	"	22,330.04		.....	.....
6	"	22,330.04		.....	.....
6	"	29,773.37		.....	.....
	Terminal Union	7,508.85		.....	.....
6	Continental	104,668.68		.....	.....
6	"	28,949.56		.....	.....
6	"	51,235.64		.....	.....

Egress December, 1922—*Continued*

				Paid to the treasury	Petroleum	Common stamps in cash	Returned deposits—titles, mines
6	"	.....	35,968.45			.....	.....
6	"	.....	32,097.77			.....	.....
6	"	.....	32,097.77			.....	.....
6	"	.....	46,895.56			.....	.....
6	"	.....	13,161.92			.....	.....
6	"	.....	13,161.92			.....	.....
6	"	.....	17,557.12			.....	.....
					807,284.24	.....	.....
7	.....			28,932.80		.....	40.00
8	.....			9,366.80		.....	.....
9	.....			19,154.26		.....	.....
11	.....			14,281.07		.....	.....
13	.....			18,428.40		.....	.....
14	.....			24,629.10		.....	.....
15	.....			59,866.60		.....	.....
16	.....			11,740.60		.....	.....
18	.....			11,942.17		.....	.....
19	.....			24,633.27		.....	.....
20	.....			18,716.48		.....	.....
21	.....			12,889.00		.....	.....
22	.....			16,047.01		.....	.....
23	.....			22,240.58		.....	.....
26	.....			20,299.08		.....	.....
27	.....			31,740.01		.....	.....
	To p. No. 2			$409,633.49	$807,284.24	$250,510.24	$40.00

[fol. 129]					
	From p. No. 1		$409,623.49	$807,284.24	.....
27	El Aguila	$500,000.00		.....	.....
27	El Agwi	65,222.47		.....	.....
27	"	48,495.74		.....	.....
27	"	48,495.74		.....	.....
27	Cia. Internacional	125,052.09		.....	.....
27	"	53,593.75		.....	.....
27	Continental	16,159.20		.....	.....
27	Texas Co.	9,818.30		.....	.....
27	"	200,000.00		.....	.....
27	Continental	2,296.98		.....	.....
27	"	64,836.28		.....	.....
27	Huasteca	652,956.64		.....	.....
				1,786,927.19	.....
28	.....		14,708.47	.....	.....
28	Internacional	74,172.00		.....	.....
28	"	85,306.00		.....	.....
28	"	168,487.00		.....	.....
28	La Huasteca	3,059,614.52		.....	.....
28	"	C650,681.80		.....	.....
			25,688.67	.....	$19,097.28
29	.....			4,038,261.32	.....
29	La Huasteca	200,000.00		.....	.....
29	"	225,000.00		.....	.....
29	"	561,155.69		.....	.....
29	"	1,020,408.16		.....	.....
29	"	68,000.00		.....	.....
29	"	108.94		.....	.....
29	"	250,000.00		.....	.....
29	"	144,130.17		.....	.....

Egress December, 1922—*Continued*

		Paid to the treasury	Petroleum	petroleum in cash
29. La Huasteca	403,133.53		.....	.....
29 "	538,681.38		.....	.....
29 "	377,107.31		.....	.....
20 "	1,000,000.00		.....	.....
29 "	485,985.59		.....	.....
29 "	269,255.16		.....	.....
29 "	369,692.18		.....	.....
29 Pierce Oil	26.00		.....	.....
29 " "	44,393.43		.....	.....
29 " "	75,000.00		.....	.....
29 Continental	21,568.86		.....	.....
29 Pierce Oil	40,000.00		.....	.....
29 " "	30,352.01		.....	.....
			6,123,998.41	.....
29		62,440.48	.....	.....
30		42,365.42	.....	.....
		$554,826.53	$12,756,471.16	$19,097.28

Résumé

Payment of funds to the Treasury in cash	$554,826.53
Petroleum	12,756,471.16
Common stamps in cash	59,518.96
Return deposits titles mines	400.00
Prod. stamps petroleum in cash	19,097.28
Total Egress	$13,390,313.93

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2						$10,689.49	
3						22,347.76	
4						13,860.64	
5						30,029.57	
6						36,028.28	
8						14,017.58	
9						23,368.70	
10						23,054.23	
11						20,899.65	
12						24,874.29	
13						16,523.47	
15						27,460.00	
16						57,708.33	
17						23,500.00	
18						17,382.98	
18						117.32	
19						21,500.00	
19	Pitcher S. Cristobal		(Mayo 1922)				$1.93
19	"	"	Enero	1922			22.08
19	El Aguila		Oct.	1922			300,000.00
19	Texas		Julio	1922			251.020.41
19	Swiftsure		Sept.	1922			24,232.07
19	Continental		Mayo	1922			42,533.31
20						13,600.00	
22						15,000.00	
22	Mexican Gulf		Oct.	/22	$293,030.84		
22	"	"	Sept	/22	119,512.20		
22	"	"	Ago.	/22	33,936.13		

Egress January, 1923—*Continued*

22	Swiftsure	Sept.	/22	18,174.05			
22	Mexican Gulf	Ago.	/22	134,294.91			
22	" "	Feb. a Jul.	/22	1,909,250.66			
22	Internacional	Nov.	/22	61,523.43			
22	"	Nov.	/22	82,031.23			
22	"	Nov.	/22	61,523.43			
22	Swiftsure	Sept.	/22	18,174.05			
22	Pitcher S. Cristobal	Enero	/22	9.30			
							2,731,460.32
23						27,200.00	
24						23,000.00	
25						14,400.00	
26						58,000.00	
27						32,500.00	
27	M. S. Mex. Oil	May.	/22				10,199.64
29						25,000.00	
30						53,500.00	
31						55,000.00	
31	Interocean	Nov.	/22	11,401.94			
31	"	Oct.	/22	13,447.63			
31	"	Sept	/22	11,097.52			
31	"	Nov.	/22	5.287.36			
31	"	Oct.	/22	6,268.82			
31	"	Sept.	/22	5,173.28			
31	M. S. Mex. Oil	May.	/22	6,799.76			59,476.98
						$700,562.29	$3,418,945.98

Days	Common stamps in cash	Ret. deposits titles mines	Returned deposits guarantee of taxes
9	.....	$120.00	.....
17	.....	40.00	.....
19	.....	.....	$4,060.74
24	.....	30.00	.....
27	$101,601.36	.....	.....
	$101,601.36	$190.00	$4,060.74

Résumé

Payments to the treasury in cash	$700,562.29
Payments petroleum daily	3,418,945.98
Common cash daily	101,601.36
Return of deposits titles mines	190.00
" " " guarantee of taxes	4,060.74
Total egress	$4,225,360.37

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[fol. 132] Egress from January, 1922, to January, 1923

	Payments to the treasury	Return of deposits in guarantee of taxes	Return of deposits, titles, mines	Undue entry
1922 January	$704,027.90	$291.00	$180.00	$247.50
1922 February	547,713.14	1,445.00	640.00	.....
1922 March	564,789.57	714.08	410.00	.....
1922 April	375,282.58	.....	3,240.00	.....
1922 May	810,905.73	.....	9,130.00	.....
1922 June	552,798.94	.....	280.00	.....
1922 July	640,947.23	589,438.26	40.00	99.20
1922 August	549,616.12	.....	734.50	.....
1922 September	730,634.03	.....	120.00	.....
1922 October	395,685.06	228,228.33	1,300.00	.....
1922 November	567,512.87	61,312.33	660.00	.....
1922 December	554,826.53	.....	400.00	.....
1923 January	700,562.29	4,060.74	190.00	.....
	$7,695,301.99	$885,489.74	$17,324.50	$346.70

	Petroleum	Common stamps	Stamps, textiles, and fabrics	Stamps, petroleum in cash
1922 January	.....	.....	.....	.....
1922 February	1,722,955.49	.....	.....	.....
1922 March	.....	184,369.47	.....	.....
1922 April	419,653.87	.....	.....	.....
1922 May	6,570,809.08	.....	.....	.....

1922 June	3,335,921.12	.....	.....	.....
1922 July	10,738,527.97	102,505.48	.....	.....
1922 August	7,277,093.99	.....	30,000.00	.....
1922 September	2,323,821.36	238,195.03	50,000.00	.....
1922 October	4,967,634.35	.....	50,000.00	.....
1922 November	5,559,789.00	.....	20,000.00	.....
1922 December	12,756,471.16	59,518.96	.....	19,097.28
1923 January	3,418,945.98	101,601.36	.....	.....
	$59,091,623.37	$686,190.30	$150,000.00	$19,097.28

Résumé

Payments to the treasury in cash	7,695,301.99
Return of deposits in guarantee of taxes	885,489.74
Return of deposits titles mines	17,324.50
Undue entry	346.70
Petroleum	59,091,623.37
Stamps common	686,190.30
" textiles	150,000.00
Petroleum in cash	19,097.28
Total egress	$68,545,373.88

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[fol. 133]

Copy

Ingress May, 1922

	Entries of cash	Entries virtual
Production of stamps for tobacco trademarks	$205,081.34	.....
" " " " " loose	67,625.00	.....
" " " " " fabrics	197,347.40	.....
" " " " " patents	5,925.50	.....
" " " " " commons in cash	156,957.38	.....
" " " " " petroleum rents	25.00	.....
Mining tax, surcharges, etc.	188,074.58	.....
Deposits in guaranty of taxes	.....	$587,653.76
Petroleum	.....	5,982,154.85
	$821,036.20	$6,569,808.61

Egress

Payments to the Treasury in cash	$810,905.73	.....
Return of deposits titles mines	9,130.00	.....
Petroleum	.....	$6,570,809.08
	$820,035.73	$6,570,809.08
Shortage in cash		$1,000.47

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Ingress July, 1922

		Entries of cash	Entries virtual
Prod. of stamps for tobaccos trademarks		$233,279.90	.....
" " " " "	loose	70,250.00	.....
" " " " "	fabrics	269,466.75	.....
" " " " "	patents	5,760.25	.....
Mining tax, surcharges, etc.		8,593.72	$1,784.50
Deposits titles mines		260.00	.....
Prod. common stamps in cash		55,526.90	102,505.48
Deposits in guarantee of taxes		120.00	228,228.33
Petroleum		.....	11,096,553.70
		$643,257.52	$11,429,072.01

Egress

Return of deposits titles mines		$40.00	.....
Undue entry		99.20	.....
Deposits in guarantee of taxes	$1,698.50	.....	.....
" " " " "	86.00	.....	.....
" " " " "	587,653.76		$589,438.26
Common stamps in cash			102,505.48
Payments to the treasury in cash		640,947.23	.....
Petroleum		.....	10,738,527.97
On hand		771.39	.....
Total		$641,857.82	$11,530.471.71

To Be Added

Charge to the Treasurer	$117,409.65
" " " "	861,460.05
Undue ingress—El Aguila	955.05
" " —La Corona	822.19
" " —Huasteca	21,152.20
	$1,001,439.05

Lacking in cash $1,399.70

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[fol. 135] Ingress August, 1922

	Entries in cash	Entries virtual
On hand	$771.39	.....
Brought forward	.....	.....
Prod. stamps for tobaccos trademarks	231,687.38	.....
" " " " loose	66,240.00	.....
" " " " textiles and fabrics	228,176.25	$30,000.00
" " " " patents	4,478.25	.....
" " " " petroleum rents	736.10	.....
Mining taxes, surcharges, etc	18,821.94	.....
Deposits titles mines	60.00	.....
Deposits in guarantee of taxes	500.00	.....
Common stamps in cash	600.00	.....
Responsibilities soon to be repaid	1.00	.....
Petroleum	.....	7,275,372.30
	$552,072.31	$7,305,372.30

Egress

Payments to the Treasury in cash	$549,616.12	.....
Textiles and fabrics	.....	$30,000.00
Returned deposits titles mines	734.50	.....
Petroleum	.....	7,277,093.99
	$550,350.62	$7,307,093.99
Shortage in cash		$1,721.69

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[fol. 136]

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Ingress September, 1922

	Entries in cash	Entries virtual
Production stamps for tobaccos, trademarks	$143,507.64	.....
" " " " loose	72,750.00	.....
" " " " fabrics	162,865.70	$50,000.00
" " " " patents	5,845.00	.....
" " " commons in cash	159,727.41	238,195.03
" " " petroleum rents	479.90	.....
Deposits titles mines	90.00	.....
Mining tax, surcharges, etc.	192,926.93	.....
Petroleum	.....	2,318,494.89
	$738,192.58	$2,606,689.92

Egress

	Entries, cash	Entries virtual
Payments to the treasury in cash	$730,634.03	.....
Returned deposits titles mines	120.00	.....
Stamps for fabrics	.....	$50,000.00
" " common	.....	238,195.03
Petroleum	.....	2,323,821.36
Total	$730,754.03	$2,612,016.39
Shortage in cash	$5,326.47	

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[fol. 137]

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Ingress October, 1922

On hand					$2,112.08	.....
Production stamps for tobaccos	trademarks				151,320.07	.....
"	"	"	"	loose	65,250.00	.....
"	"	"	"	textiles	168,693.95	50,000.00
"	"	"	"	patents	6,463.00	.....
"	"	"	"	petroleum rents	4.20	.....
Deposits titles mines					100.00	.....
Mining tax, surcharges, etc					11,417.42	.....
Mine fines					500.00	.....
Deposits in guarantee of taxes					.....	65,373.07
Petroleum					.....	5,121,613.95

Egress

Payments to the treasury in cash	$395,685.06	.....
Textiles	.....	50,000.00
Returned deposits titles mines	1,300.00	.....
" " in guarantee of taxes	.....	228,228.33
Petroleum	.....	4,967,634.35
	$396,985.06	5,245,862.68
Shortage in cash	$8,875.66	

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[fol. 138]

Ingress November, 1922

	Entries in cash	Entries virtual
Products stamps for tobaccos trademarks	$154,251.16	.....
" " " " loose	68,750.00	.....
" " " " textiles	152,897.55	$20,000.00
" " " " patents	6,023.00	.....
" " " " commons in cash	158,736.03	.....
Mining tax, surcharges, etc	5,701.72	.....
Petroleum	.....	5,634,014.75
Deposits in guarantee of taxes	.....	8,078.49
Prod. in stamps for petroleum rents	821.50	.....
	$547,180.96	$5,662,093.24

Egress

	Entries, cash	Entries virtual
Payments to the treasury in cash	$539,702.55	.....
Petroleum	.....	$5,587,599.32
Stamps for textiles	.....	20,000.00
Returned titles mines	600.00	.....
Returned deposits in guarantee of taxes	.....	61,312.33
	$540,362.55	$5,668,911.65
Shortage in cash	$6,818.41	

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[fol. 139]

Ingress December, 1922

Production stamps for tobacco trademarks	$212,041.32	.....
" " " " loose	63,490.00	.....
" " " " textiles	294,472.35	.....
" " " " patents	5,350.00	.....
" " " " commons in cash	1,250.00	$59,518.96
Mining tax, surcharges, etc.	29,487.11	.....
Production stamps for petroleum rents	1,778.75	.....
Deposits in guarantee of taxes	70.00	27,968.75
Petroleum	.....	12,694,886.69
.....	$607,939.53	$12,782,374.40

Egress		
Payments to the treasury in cash	$554,826.53	.....
Petroleum	.....	$12,756,471.16
Common stamps	.....	59,518.96
Returned deposits titles mines	400.00	.....
Products stamps petroleum in cash	.....	19,097.28
.....	555,226.53	$12,835,087.40
Shortage in cash	$52,713.00	

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[fol. 140]

1923.

January 19.	On hand		$986.39	
	Tobacco trademarks	$9,210.00		
	" loose	4,000.00		
	Textiles	6,428.15		
	Patents	260.00		
	Petroleum:			
	Mining tax	7,362.00		
	Surcharges	3.19		
	Balances	6.38		
	Premiums	73.72		
			27,343.44	
	Payment of funds			$21,500.00

January 20.	Tobacco trademarks	$5,810.00		
	" loose	7,500.00		
	Textiles	60.00		
	Mining tax	145.00		
	Premiums	1.45		
			13,516.45	
	Payment of funds			13,600.00
" 22.	Tobacco trademarks	$13,314.70		
	Textiles	8,974.75		
	Patents	40.00		
	Mining tax	29,793.00		
	Balances	73.00		
	Premiums	298.66		
			52,494.11	
	Payment of funds			15,000.00
" 23.	Tobacco trademarks	$16,300.00		
	Textiles	3,273.10		
	Patents	747.00		
	Mining tax	5,536.00		
	Premiums	55.36		
			25,911.46	
	Payment of funds			27,200.00
" 24.	Tobacco trademarks	$9,600.00		
	" loose	4,000.00		
	Textiles	7,000.00		
	Patents	198.00		
	Petroleum rents	30.00		
	Premiums on petroleum rents	0.30		

	Deposits titles mines	520.00		
	Mining tax	2,381.00		
	Surcharge, balance & premiums	76.67		
			23,805.97	
	Payment of funds			23,000.00
	Returned deposits			30.00
" 25.	Tobacco trademarks	$10,468.52		
	Textiles	530.45		
	Patents	190.00		
	Mining tax	2,689.00		
	Balances and premiums	550.67		
			14,428.64	
	Payments of funds			14,400.00
" 26.	Tobacco trademarks	$12,400.00		
	" loose	6,250.00		
	Textiles	10,628.30		
	Patents	277.00		
	Mining tax	27,657.00		
	Balances & premiums	298.79		
			57,511.09	
	Payment of funds			58,000.00
[fol. 141]			$215,997.55	$172,730.00

1923.				
January 27.	From page 1		$215,997.55	$172,730.00
	Tobacco trademarks	$7,180.00		
	" loose	5,000.00		
	Textiles	5,218.50		
	Patents	10.00		
	Mining tax	27,598.00		
	Surcharges, balances and premiums	367.26		
			45,373.76	
" 29.	Payment of funds			32,500.00
" 29.	Tobacco trademarks	$10,430.00		
	" loose	4,000.00		
	Textiles	2,341.10		
	Petroleum	230.00		
	Mining tax	6,953.00		
	Surcharges, balances and premiums	256.09		
			24,210.19	
	Payment of funds			25,000.00
" 30.	Tobacco trademarks	$9,540.00		
	Textiles	22,350.95		
	Patents	360.00		
	Mining tax	17,445.00		
	Surcharges, balances and premiums	1,517.29		
			51,213.24	
	Payment of funds			53,500.00
" 31.	Tobacco trademarks	$8,740.00		
	Textiles	40,300.00		
	Patents	127.00		
	Mining tax	21,462.14		
	Surcharges, balances and premiums	2,765.93		

	Payment of funds			55,000.00
			$409,890.81	$338,730.00
	On hand			71,160.81
			$409,890.81	$409,890.81
January	Daily entries:			
" 19.	Petroleum production	$600,633.35		
	Deposits in guarantee of taxes	15,052.06		
			$615,685.41	
	Deposits in guarantee of taxes	$4,060.74		
	Payment of funds	617,809.80		
				$621,870.54
" 22.	Petroleum production	$205,078.10		
	" exportation	2,490,034.30		
			2,695,112.40	
	Payment of funds			2,731,460.23
" 27.	Common stamps in cash	$101,601.36		
			101,601.36	
	Petroleum	$10,199.64		
	Common stamps in cash	101,601.36		
				111,801.00
" 31.	Petroleum		52,676.70	
	" (payments)			59,476.31
[fol. 142]			$3,465,075.87	$3,524,608.08

Ingress by cash	$409,890.81	
" " daily entry	3,465,075.87	
Egress by cash		$338,730.00
" " daily entry		3,524,608.08
	$3,874,966.68	$3,863,338.08
On hand		11,628.60
	$3,874,966.68	$3,874,966.68

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(Signed) Official Mayor, B. Marin.

[fol. 143] Daily Entries Charged to the General Treasury of the Nation

July, 1922

El Aguila, for May 1922:

Tax collected for 13 cubic meters of crude gasoline lost in the burning of an agitado (?) in their refinery at Hinatitlan....	$179.40	
Tax collected for 320 cubic meters of crude petroleum exported and returned to the country	775.65	
		$955.05

La Corona, for May 1922:

Tax on 223 meters 3 of gasoline which was exported in December, 1921, and which is paid them under the agreement of May 23, 1922 because it had to do with imported petroleum imported in November and December, 1921.....	.....	882.10

La Huasteca, for February:

" January	445.00	
Tax to 1061 cubic meters fuel petroleum shipped and reimported to the Cananea Copper Co.	2,163.35	
On 396 cubic meters idem.	807.45	

The same, March 1922:

On 230 cubic meters to the Cananea.....	468.97	
On 6,348,779 tons fuel petroleum to the Moctezuma Copper Co.	8,798.94	
	$12,683.71	

The same, for April 1922:

On 959 cubic meters petroleum shipped to the Moctezuma Copper Co.....	1,172.43	
On 1914 cubic meters petroleum shipped to the Cananea Copper Co.....	3,902.66	

The same, for May 1922:

On 959 cubic meters petroleum shipped to the Moctezuma Copper Co.....	1,325.35	
On 796 cubic meters petroleum shipped to Cananea Copper Co.....	1,623.05	
		$20,707.20

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(Signed) Official Mayor, B. Marin.

[fol. 144] Daily Entry Charged to the General Treasury of the Nation July 1922

La Corona, for January 1922:

Payment in their favor in conformity with circular No. 118.....		$117,049.65

La Huasteca, for December 1922:

There is remitted to them 50 per cent of the amount of $861,460.07 which the government places to their debit in accordance with the agreement of January 28, 1922.....	$430,730.04	

The same, for January 1922:

Payment in their favor for the amounts which they covered in conformity with Circular No. 118	$430,730.01	$861,460.05

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(Signed) Official Mayor, B. Marin.

[fol. 145] Daily Entry Charged to the General Treasury of the Nation

August, 1922

Transcontinental Company, December, 1921:

50% of $393,605.78 which the government debits them	$196,802.89	
The entire tax which was paid the "Fidemex" Co.	16,641.40	$213,444.29

The same Company, January, 1922:

Balance to account in their favor, which follows them	196,802.89
La Sria de Hda	410,247.18

La Cortez Oil Co., December, 1921:

50% of $55,729.41 with which the governments — them	27,864.70

The same Company, January, 1922:

Balance in their favor to account which follows Sria de Hda	27,864.71

New England, December, 1921:

50% of $9,917.84 with which the government debits them	4,958.92

The same Company, January, 1922:

Payment in their favor	4,958.92

La Atlantica, December, 1921:

50% of $152,736.71 with which the government debits them	4,072.71
	$479,967.14

La Atlantica, January, 1922:

Payment in their favor	45,904.85

The same Company, May, 1922:

Payment in their favor on the account with which the government debits them	557.13

The same Company, March, 1922:

Payment in favor of the Company	30,652.28
	$557,081.40

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[fol. 146] Charged to the General Treasury of the Nation by Entries Virtual in December, 1922

La Huasteca:

In accordance with order 13149 of the Department of Special Taxes	$2,775.69
Ditto	222.46
In accordance with order 15262 of the Department of Special Taxes	609.22
Ditto	2,813.48
In accordance with order 17923 of the Department of Special Taxes	2,416.83
Ditto	1,208.41
In accordance with order 21112 of the Department of Special Taxes	7,552.29
Ditto	1,498.90
	$19,097.28

Continental:	
In accordance with order 1225 of the Department of Special Taxes	$38,847.80
In accordance with order 3775 of the Department of Special Taxes	38,847.81
	$77,695.61
Texas Co.:	
In accordance with order 3615 of the Department of Special Taxes	$94,127.24
Pierce Oil:	
In accordance with order 2303 of the Department of Special Taxes	$16,717.95
In accordance with order 3609 of the Department of Special Taxes	$16,717.95
	$33,435.90

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(Signed) Official Mayor, B. Marin.

[fol. 147] Oil Exportation, 1922

August	December
286,585.00 Tria	16,902.00
96,100.35	8,340.00
239,859.00	19,975.55
21,965.05	40,320.20
44,582.00	19,131.00
	74,172.00
818,698.55	85,306.00
	168,487.00
September	555,619.85
	583,346.15
24,818.60	667,186.30
	628,987.40
November	624,474.90
	650,681.80
52,824.20	
35,748.20	4,142,930.15
1,824.80	
80,730.05	652,956.65
32,897.00	
38,402.00	January, 1923
278,785.00	
226,523.00	265,887.20
229,773.00	278,045.40
253,358.00	385,076.30
198,791.00	364,040.00
295,881.00	255,256.95
76,379.40	337,329.80

November	January, 1923
132,377.20	191,846.20
173,421.00	119,512.30
154,107.60	293,030.85
63,278.40	9.30
73,228.60	5,173.30
47,157.20	6,268.85
41,290.80	5,287.40
42,985.85	
35,573.75	2,506,763.85
38,086.60	
52,395.00	
2,055,818.65	

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[fol. 148] Petroleum Production, Year of 1922

August	April	September	December
410,247.15 Treas.	33,400.10	8,702.60	28,949.60
146,834.25	11,921.75	365,696.50	51,235.65
	15,765.85	567,008.35	35,968.45
557,081.40	131,778.10	139,871.15	110,691.10
1,324,293.80	226,788.10	115,098.05	43,881.00
1,228,528.20		215,535.95	55,140.80
1,202,912.35	419,653.90	299,686.60	89,268.30
1,069,492.15			86,170.15
703,324.95		1,711,599.20	118,968.35
11,815.75	February	379,486.60	74,443.45
110,218.75		121,542.00	178,645.85
110,141.70	370,183.85	81,048.50	162,213.95
226,565.75	112,755.05	1,000.00	472,031.25
138,027.85	314,707.70	104,457.05	6,408.75
21,784.35	219,875.60	117,049.65	498.50
58,924.20	705,433.35	6,756.80	56,360.25
42,395.10		2,528.50	20,910.05
12,173.45	1,722,955.55	98,258.35	20,183.90
23,784.60		98,258.35	989,153.85
79,954.70	May	14,979.85	1,088,517.10
98,959.65		6,039.40	1,324,993.05
71,474.45	686,114.30		1,278,784.20
100,656.85	190,269.00	1,031,405.05	1,232,307.30
67,856.30	216,056.35		
4,072.75	116,472.00		7,543,714.85
45,904.85	169,628.90	October	
557.15	388,444.60	660,271.55	103,684.10
32,249.25	1,331,854.60	464,872.00	41,144.80
23,259.55	324,983.10	634,019.25	314,275.35
	564,791.75	503,317.55	19,524.35
7,366,409.85	11,768.65	349,920.30	36,502.25

August

237,842.55
254,169.15
7,858,421.55
557,081.40
7,301,340.15
557,081.40 Treas.
6,544,258.75 Cash

July

405,524.05
706,257.65
359,491.65
158,273.90
318,341.60
404,886.90
432,689.70
605,673.05
400,234.60
280,559.55
1,100,107.20
1,500,419.50
1,213,513.05
1,313,722.20
1,455,451.55
978,287.75
464,558.85
12,097,892.75
1,001,439.05 Treas.
11,096,553.70 Cash

May

693,526.30
427,842.25
418,459.65
441,943.40
5,982,154.85

June

944,153.60
433,663.25
594,622.85
565,733.80
695,690.95
102,056.75
3,335,921.20

Treasury

117,049.65
861,460.05
955.05
822.10
21,152.20
1,001,439.05

October.

469,305.10
366,916.00
386,096.50
69,647.50
10,501.15
17,783.70
162,810.15
65,882.60
216,582.15
366,551.55
377,157.00
5,121,613.95

November

144,100.60
58,045.20
71,797.35
111,064.55
282,049.60
438,315.55
325,361.75
175,535.75
178,102.95
270,913.85
206,733.25
305,912.40
6,583.50
55,152.20
81,191.70
94,141.95
67,573.00
63,114.70
2,936,514.70

December

11,860.50
43,882.35
570,873.70

January, 1923

60,580.20
320,108.15
22.10
1.95
237,920.95
205,078.10
11,097.55
13,447.65
11,401.95
841,658.60

I certify that this is a copy of the original.
(Signed Official Mayor, B. Marin.

[fol. 149] Movement of Petroleum for the Month of May, 1922

Dates	Companies	Movement according to the treasury checks	Movement virtual
May 3.	Internacional	686,114.27	
" 4.	Agwi	190,269.00	
" 4.	"	332,528.33	
" 11.	Freeport	169,628.86	
" 13.	East Coast	389,445.30	
" 17.	Agwi	324,983.05	
" 17.	Mexican Gulf	1,331,854.62	
" 17.	Internacional	564,791.74	
" 22.	Interocean	11,768.64	
" 25.	El Aguila	1,884,651.58	
" 27.	Mexican Gulf	684,773.69	
		$6,570,809.08	

Note

According to the record of ingress for production of stamps for petroleum the East Coast has entered $388,444.60
According to the checks (of payment in full of the Treasury entry) 389,445.30

De aplicaron means literally "of they entered."
Difference $1,000.70
Then the amount which balances the person short in cash.

Movement for the Month of July, 1922

Dates	Companies		Movement according to the treasury checks	Movement virtual
July 13.	Freeport		$158,273.86	
" 13.	El Aguila		1,111,847.88	
" 13.	" "	Entry of deposit	$587,653.76	
		Idem	228,228.33	
				$359,425.43
" 15.	La Corona		1,883,719.41	.....
" 15.	" "		160,234.60	.....
" 15.	" "	Chg. to Treasury	.....	117,049.65
" 15.	" "	" " "	.....	822.12
" 15.	Agwi		280,559.50	.....
" 21.	Huasteca		6,679,333.87	.....
" 21.	"	Chg. to Treasury	.....	861,460.05
" 21.	"	" " "	.....	20,707.20
" 21.	Internacional		464,558.85	.....
			$10,738,527.97	$1,359,464.45

The difference between $21,152.20 which is entered and $20,707.20, the amount for which there is due authorization—

To the Company Huasteca	$445.00
The Petroleum Company Aguila undue ingress	955.05
	$1,400.05

There is entered the amount of $1,001,439.05 which is separated as follows:

Payment to La Corona charge to the Treasury		$117,049.65
" " Huasteca " " " "		861,460.05
[fol. 159] Carried over		$978,509.70
Paid to El Aguila charge to undue ingress		955.05
" " La Corona " " " "		822.10
" " La Huasteca " " " "		21,152.20
		$1,001,439.05

The entry should read as follows:

Charge to the Treasury in favor of La Corona		117,049.65
" " " " " " " Huasteca		861,460.05
" " undue ingress " " " La Corona		822.10
" " " " " " " Huasteca		20,707.20
		$1,000,039.00
Difference		1,400.05
		$1,001,439.05

August 8. La Internacional	$239,859.00	
" 8. Agwi	96,100.32	
" 8. Interocean	11,815.75	
" 8. Transcontinental	5,119,469.36	
Balance in their favor with which the Govt. debits them		$410,247.18
" 15. Cortez Oil	.....	.....
" 18. " "	44,582.00	.....
" 15. La Corona	128,607.14	.....
" 18. La Atlantica	21,965.04	.....

Movement for the Month of July, 1922—Continued

Dates	Companies		Movement according to the treasury checks	Movement virtual
Aug. 21.	Texas Co.		492,011.65	.....
" 15.	U. S. Mexican Oil		159,061.59	.....
" 15.	Cortez Oil		528,224.58	.....
" 15.	" " 50% of $55,729.41 which the Govt. debits to them the charge to the Treasury	$27,864.70		
	Payment of the same	27,864.71		
				55,729.41
" 15.	New England		408,983.98	.....
	50% of $9,917.84 which is debited them by the Govt. charged to the Treasury	$4,958.92		
	Payment of same	4,958.92		
				9,917.84
" 15.	La Atlantica		25,413.59	.....
	Payment in their favor which the Govt. charges to them		.....	81,186.97
			7,277,094.00	
" 15.	Mexican Gulf			286,585.00
				$843,666.40

NOTE.—According to the account of the petroleum there should have been paid out $8,119,038.70 and according to the account of payment to the Treasury there was an egress of $7,277,094.00 for checks of the Treasury and of $843,666.40 charged to the Treasury there exists therefore a difference of $1,722.70 which balances the amount short in cash from which comes the following:

[fol. 151] August. Payment in accordance with the record of ingress for the company Transcontinental $5,528,551.45

Minus the indebtedness of the government according to charges to the Treasury	410,247.18	
	$5,118,304.27	
Balance given according to Treasury checks	5,119,469.36	
Difference		$1,165.09
Payment made in accordance with the record of ingress for the company Atlantica	106,043.55	
To be deducted the indebtedness of the government according to charges to the Treasury	81,186.97	
	24,856.58	
Balance according to treasury checks	25,413.59	
Difference		557.01
		1,722.10
Sept. 26. Swifsure	8,702.57	
" 26. Internacional	932,704.82	
" 26. Agwi	254,969.19	
" 30. Texas Co.	515,222.53	
" 26. U. S. Mexican Oil	24,818.60	
" 21. Texas Co.	379,486.59	
" 21. Metropolitana	207,917.06	
	2,323,821.36	

NOTE.—To the Company Metropolitana of Oleoducts there is credited the quantity of $207,-917.06 according to treasury checks but according to the increase there was a (payment) in full from the same company for $202,590.50 with a difference of $5,326.56 which balances the deficiency in cash.

Movement for the Month of July, 1922—Continued

Dates	Companies		Movement according to treasury checks	Movement virtual
Oct. 3.	Mexican Gulf		1,759,162.78	
" 3.	Transcontinental		853,237.81	
" 5.	La Corona		469,305.07	
" 13.	Internacional		386,096.48	
" 13.	Swiftsure		69,647.36	
" 18.	Interocean Oil		28,284.82	
" 30.	Cortez Oil		445,254.84	
" 6.	El Aguila		200,000.00	
" 30.	" "		747,769.29	
" 30.	" "	Deposit to be applied according to aid	228,228.33	
		Deposit to be applied	65,373.07	
				162,855.26
" 30.	Interocean Oil		8,875.90	.....
			$4,967,634.35	$162,855.26

Note

According to the amount of petroleum there should have been an ingress of $5,121,613.95
but according to receipt in full of the treasury 5,130,489.61

Difference 8,875.66

which corresponds to the receipt in full of the International Oil Company, and which balances the deficiency in cash.

[fol. 152]

November 7.	New England		41,681.36	
" 3.	Metropolitana		242,426.16	
" 3.	Mexican Gulf		720,365.14	
" 17.	Agwi		1,121,808.93	
" 17.	Internacional		206,733.23	
" 28.	East Coast		619,487.48	
" 4.	Transcontinental		1,984,008.44	
" 17.	El Aguila		252,678.56	
" 17.	" " application of deposit	$61,213.33		
" 17.	Id. Id.	8,078.49		
				53,233.84
" 10.	Metropolitana		27,810.32	.....
" 10.	"		24,953.62	.....
" 10.	"		332,243.68	.....
" 10.	Terminal Union		13,402.40	.....
			5,587,599.32	53,233.84

NOTE.—To the Company Terminal Union, according to Treasury checks there is credited the sum of $13,402.40 and according to the report of ingress the sum of $6,583.50, with a difference of $6,818.91, which balances the deficiency in cash.

I certify that this is a copy of the original.

(Signed) Official Mayor, B. Marin.

Dates	Companies		Movement according to treasury checks	Movement virtual
Dec. 6.	Freeport		423,981.00	
" 27.	Agwi		162,213.95	
" 27.	Internacional		178,645.84	
" 27.	Huasteca		652,956.64	
" 28.	International		327,965.00	
" 28.	Huasteca		3,710,296.32	
" 27.	El Aguila		500,000.00	
" 27.	" " To be deducted return of deposit		.....	27,968.75
" 6.	Continental	375,794.39		
" 27.	"	83,292.46		
" 29.	"	21,568.86		
			480,655.71	.....
" 29.	" Is augmented by order #1225 of the Dept. Special Taxes		.....	38,847.80
" 29.	" Ditto order #3775		.....	38,847.81
" 29.	Pierce Oil		189,771.44	.....
	Is augmented by order 2303 of Dept. of Special Taxes		.....	16,717.95
	Ditto order #3609		.....	16,717.95
" 29.	Huasteca		5,912,658.11	.....
	Is augmented by order 13149 of Dept. of Special Taxes	2,775.69		
	Ditto	222.46		
	" Ord. 15262	609.22		
	"	2,813.48		
	" " 17923	2,416.83		
	"	1,208.41		

" " 21112	7,552.29		
" " "	1,498.90		
		.....	19,097.28
" 27. Texas Co.		209,818.30	.....
Is augmented by order 3615 of Dept. of Special Taxes		.....	104,457.05
" 6. Union Terminal		7,508.85	
			234,685.84
		12,756,471.16	
To be deducted deposit of the Company El Aguila			27,968.75
			206,717.09

Note

The Company Continental has entered according to check a quantity of ...		480,655.71	
It is credited ofic. 1225 of the Department of Special Taxes	38,847.80		
Ditto according to ofic. 3775	38,847.81		
		77,695.61	
		558,351.32	
According to the report there are credited the following	270,725.80		
	144,828.90		
	104,668.75		
		520,223.45	
Difference			38,127.87

Movement for the Month of December—*Continued*

Dates	Companies		Movement according to the treasury checks	Movement virtual
[fol. 154]	From			38,127.87
	Pierce Oil has entered checks a quantity of		189,771.44	
	There was credited in accordance with ofic. 2303 of the Special Taxes	16,717.		
	Id. ofic. 3609	16,717.		
			33,435.90	
			223,207.34	
	According to the report there is credited	104,361.45		
	Id. Id.	111,769.45		
			216,130.90	
	Difference			7,076.44
	The Company Terminal Union appears by check in full, not figuring in the record with the sum of			7,508.86
				52,713.16

The sum of the three differences balances the deficiency in cash.
Benjamin Marin, Official Mayor Pro Tem of the office of the Secretary of the Treasury and Public Credit, certifies that this Mexico.
B. Marin. (Rubric.)

The undersigned Clerk of Court of the First Supernumerary Court of the District in the Federal District certifies: That the present copies agree with their originals which are collected with case No. 47, of the present year and used in proof of the crime of peculation of which is accused the Mariano Viamonte Fernandez, which copy I issue in the City of Mexico on the tenth day of January, 1924, in fulfillment of court order of the fifth instant.
Isidoe Arriaga. (Rubric.)

The undersigned Attorney at law, Jose Flores, First supernumerary District Judge of the Federal District certifies: That the above signature, was affixed by the attorney at law, Isidoro Arreaga, in his capacity of Secretar- of the above mentioned Court.
Jose Flores.

Mexico, January tenth, nineteen hundred twenty four.

Seal which says: Supreme Court of Justice of the Nation. Arms of the Nation, United States of Mexico.

Francisco Modesto Ramirez, President of the Supreme Court of Justice of the Nation, certifies: that the above signature which says Jose Flores is authentic, and is the same as Jose Flores, First Supernumerary District Judge of the Federal District actually functioning uses in all his acts.
Mexico, January 10, 1924.
[fol. 155] Franc. M. Ramirez. (Rubric.) Sec. at Court (illegible signature.) (Rubric.)
On the back: In the margin a seal which says: "Federal Executive Power, Mexico, Arms of the Nation, United States of Mexico. Secretary of the Government." Daniel Benitez, sub-secretary of the Government certifies: That Francisco M. Ramirez, attorney of law, is the president of the Supreme Court of Justice of the Nation, and that his signature is the preceding. Actually functioning. No re-election. Mexico, D. F., January 10, 1924, D. Benitez. Register on sheets 24, under No. 9 in the proper book. Mexico, D. F., January 10, 1923. The Chief of the Department of Internal Affairs and Government J. C. Garcia. On the right, a seal which says: "Executive Federal Power, Mexico, Arms of the Nation, United States of Mexico. Office of the Secretary of Government." A seal which says "Tax free." A seal which says, "Secretary of Foreign Affairs, Consular Department, January 11, 1924." A wafer seal which says, "Office of the Secretary of Foreign Affairs, Mexico, Arms of the Nation, United States of Mexico."

No. 93. The Undersigned Secretary of Foreign Affairs, certifies: That Daniel Benitez was Secretary of the Government on the 10th day of January, 1924, and that the foregoing signature is his.

Mexico, January 11, 1924.

Aaron Saenz.

A seal which says "Tax free." A seal which says, "Secretary of Foreign Affairs, Consular Department, January 11, 1924. To the left, seal of consular coat of arms.

"Embassy of the United States of America

[fol. 156] Mexico, January 11, 1924.

I, George T. Summerlin, Chargé d'Affaires ad interim of the United States at Mexico, do hereby certify that the signature of Aaron Saens, at the foot of the paper hereto annexed, is his true and genuine signature, and that the said Aaron Saens is known by me to be the person he claims to be.

In witness whereof I have hereunto set my hand and affixed the seal of the Embassy of the United States at Mexico, the day and year next above written, and of the independence of the United States the one hundred and forty eight.

George T. Summerlin, Chargé d'Affaires ad Interim.

[fol. 157] EXHIBIT #4 IN EVIDENCE

Attestation made by the Attorneyship General of the Mexican Republic of several documents filed in the process followed by the First Supernumerary District Court of the Federal District against Mariano Viamonte Fernandez for the crime of peculation and which contain:

(a) A petition of the Prosecuting Attorney in order that the depositions of several witnesses be amplified.

(b) An interrogatory to which said witnesses must submit on making their deposition.

(c) A decree granting the preceding petition of the Prosecuting Attorney.

(d) Deposition of Mr. Benjamin Marin.

(e) Deposition of Mr. Everisto Aznar.

(f) Deposition of Mr. Javier Robles.

City of Mexico, February 21st, 1924.

[fol. 158] Executive Power, Mexico

Subject: ——

On the margin a seal which reads: First Supernumerary District Court of the Federal District.—Mexico.—Allegation from the Prosecuting Attorney.—In the centre:—Isidoro Arriaga, Licentiate, Secretary of the First Supernumerary District Court in the Federal

District, certifies: that in the lawsuit number 47, year 1923, about the inquiry of the crime of peculation of which Mariano Viamonte Fernandez is indicted, are to be found, among others, the following statements:—Mr. First Supernumerary District Judge:—I, the undersigned Prosecuting Attorney in the pleadings and proceedings on the inquiry of the crime of peculation committed by Mariano Viamonte Fernandez, with due respect appear before you stating:—That it is suitable to my representation to further fresh proofs of the criminal deed referred to, in order to give them authority before the Courts of the United States of America that have to determine about the solicited extradition of the indictee Mariano Viamonte Fernandez; and in virtue thereof, in pursuance of express instructions from the Attorney General of the Republic, I come to promote testimonial evidence about the facts referred to in the interrogatory I accompany, and I propose that the witnesses Messrs. Javier Robles, Evaristo Aznar, Arturo Posada, Jose Alcantara and the Chief Clerk of the Treasury Department, Mr. Benjamin Marin, should declare. In view of what has been exposed, I ask of you Mr. Judge: first, to order the practice of the procedures I promote, by receiving the declarations I offer in the legal form; and second, once said procedures are carried out, to issue me an authenticated copy of it to the end above stated.—Mexico, F. D., January the thirty-first, nineteen hundred and twenty-four.—The Federal Prosecuting Attorney.—Signed.—E. Luna Roman."—Interrogatory exhibited by the Prosecuting Attorney.—Interroga-[fol. 159] tory.—Let the witness state his particulars.—Say if it is true and you are aware.—1st.—That Mariano Viamonte Fernandez was the Cashier of the Bureau of Special Imposts in the Treasury Department from the second of October nineteen hundred and twenty to the thirty first of January nineteen hundred and twenty three.—2nd.—That in virtue of his employ referred to, Viamonte Fernandez had in his exclusive charge funds (money) pertaining to the Nation.—Third.—That Viamonte Fernandez had the exclusive charge of the safe of said Bureau in the Treasury Department.—4th.—That, in consequence thereof, same Viamonte Fernandez was the sole responsible of the money existing in the safe already mentioned.—5th.—That said Viamonte Fernandez, during the discharge of his office, was in the habit of exacting that the checks with which the occasioners made the payment of the imposts, should be issued not in favour of the Treasury Department or any other Public Office, but to the personal name of said Viamonte Fernandez. 6th.—That the expenses ordinarily made by Viamonte Fernandez on his person, house and family, were numerous and not in proportion to the salary that the said Viamonte enjoyed by reason of said employment.—7th.—That the witness is acquainted with the penmanship of Mariano Viamonte Fernandez, as he saw him write personally on several occasions, and the witness having also read what was written by said Viamonte.—8th.—That the witness has personally seen the entries in the books kept by the Cashier's Office in the Department of Special Imposts of the Treasury, corresponding to the period during which Viamonte Fernandez was in charge of said Cashier's Office.—9th.—That thru the facts referred to in the two preceding ques-

tions, the witness is able to affirm that the entries were written by Viamonte Fernandez in his own hand-writing.—10th.—Let the witness express the reason of his saying.—City of Mexico, F. D., January the thirty first, nineteen hundred and twenty four.—Signed.—E. Luna Roman.—Decree.—"City of Mexico, February the first [fol. 160] nineteen hundred and twenty four.—Aggregate the allegation and interrogatory dated yesterday from the Prosecuting Attorney. With a summons to said official, and as he asks, let the testimonial information he offers be received as soon as he presents the witnesses he indicates in his respective allegation, and when this is done, let an authenticated copy of said procedure be issued to him as he requests.—Let it be notified.—It was thus provided by Jose Flores, Licentiate, First Supernumerary District Judge in the Federal District, and he subscribed it.—I attest.—Signed.—Jose Flores.—I. Arriaga, Secretary.—"Declaration of Mr. Benjamin Marin.—On the first of February nineteen hundred and twenty four, on being present the Prosecuting Attorney Mr. Enrique Luna Roman and the Chief Clerk of the Treasury Department, Mr. Benjamin Marin, the examination of the latter was begun, and after the solemn declaration of telling the truth, he gave his particulars saying his name was as it is stated, that he was a native of the State of Mexico and an inhabitant of this City in number twenty in Private Marte Street; married, an employee, thirty two years old, and on being questioned according to the interrogatory exhibited by the Prosecuting Attorney, he answered:—To the first question: that it is true.—To the second: That it is true.—To the third: that it is true, for Mr. Viamonte Fernandez, as Cashier of that Department, was the exclusive responsible of the safe that was in his charge.—To the fourth: that it is true.—To the fifth: that the exponent is not personally aware of the fact, though he has heard that other persons are certain of the fact referred to.—To the sixth: that it is true and he grounds his assertion on this regard on the fact that said Viamonte Fernandez used to gamble large amounts of money at the Fronton (Ball-playing Place).—To the seventh: that it is true.—To the eighth: that the exponent has not seen personally the entries in the books referred to; but that [fol. 161] the employees appointed by the Treasury Department to revise the books have informed him on that particular, that is, in regard to the facts referred to in the question.—To the ninth: that it is so, with the explanation of the preceding question.—And to the tenth: that as a basis for his statement, he declares: that as the exponent was the Chief of the Bureau of Special Imposts, he had occasion to observe what he has stated; and as he happened to be afterwards the Chief Clerk of said Treasury Deptmt., he has been in contact by reason of his employ with everything relating to the Bureau mentioned; and that, furthermore, when the exponent ordered, as already stated, some employees to show him the documents of the accounts kept by Mr. Viamonte Fernandez, he at once remarked that on the statements of the Oil Companies were lacking the stamps that according to the law should be adhered or printed on them.—He ratified his statement and subscribed it.—On continuing, and being present the witness Arturo Posada, after the solemn declaration of telling

the truth, he said his particulars were: that his name was as stated; that he was a native and an inhabitant of this Capital, residing on Chapultepec Avenue number two hundred and forty nine.—married, employee, and twenty six years old.—On being examined according to the tenor of the interrogatory exhibit, he answered:—To the first question: that it is true.—To the second:—that it is true and he is certain of the fact, because the exponent was employed as Collector under Mr. Viamonte Fernandez.—To the third: that it is true.—To the fourth: that it is equally true.—To the fifth: that it is true.—To the sixth: that he is not aware of it.—To the seventh: that it is true and he is certain of it.—To the eighth: that it is true and he is certain that all the entries were made in Viamonte's own hand-writing. —To the ninth: that it is true as it is already answered in the preced-[fol. 162] ing question.—And to the tenth: that he is certain of what he has declared on account of the employment he is fulfilling of collector, and as he has referred to. After the reading of it, he ratified and subscribed it.—Declaration of Mr. Evaristo Aznar.—Immediately after, Mr. Evaristo Aznar being present, and after protesting to speak the truth, he said his particulars were: his name was as it was written, that he was a native and a neighbor of this City, residing on Cinco de Mayo Avenue number sixty two, married, an employee, and forty five years old.—On being examined according to the interrogatory exhibited, he answered:—To the first question: that it is true.—To the second: that it is true.—To the third: that it is true, as he was the Cashier of the Bureau mentioned.—To the fourth: that it is equally true.—To the fifth: that it is true, for this was proven by the declarations of the employees of the Mining Companies "Metalurgica Mexicana" and "American Smelting and Refining Company," the names of said employees being: Montes and Peace.—To the sixth: that he is not certain, as he is not acquainted with his private life; but that he does know that he used to gamble at the "Fronton" (a Ball-playing Place), for he frequently told the exponent at the office that he had won money by such game. That for what might be convenient to the inquiry, he stated: that Mr. Alberto Mijangos, who works in an establishment where pianos are sold, situated in the Guardiola Building on Francisco I. Madero Avenue, informed the exponent that one of two days before Viamonte Fernandez left this City, as he, Viamonte, was in the evening talking to said Mr. Mijangos he asked the latter if he had seen the one thousand dollar bills, showing him then a roll of said notes, which Mr. Mijangos believes to have amounted to fifty bills.—To the seventh: that it is true and he is certain of it.—To the eighth: that it is true, and he explained that the entries he has seen made by Mr. Viamonte Fernandez are those of the Cash [fol. 163] Book of the Bureau of Special Imposts, that Mr. Viamonte kept himself, for the entries of the other books were made by the exponent, who was Sub-Cashier in said Bureau.—To the ninth: that it is true, as he said before, but referring only to the Cash-book.—And to the tenth: that what he has declared is true, for, as he has said before, he has been discharging the employ of Sub-Cashier in the Bureau of Special Imposts in the Treasury Department. He ratified what he stated after it was read to him and he subscribed.—

Declaration of Mr. Javier Robles, after he had protested to speak the truth. His particulars he said were the following: his name was as it is written, that he is a native and neighbor of this Capital, residing on Third Merida Street, number seventy four; married, an employee, and thirty eight years old.—On being examined according to the tenor of the interrogatory exhibited, he answered:—To the first question: that it is true.—To the second: that it is true.—To the third: that it is also true.—To the fourth: that it is true.—To the fifth: that it is true, the exponent having knowledge of it through some employees of Mining and Oil Companies, from whom Viamonte Fernandez exacted the checks to be issued to his favor.—To the sixth: that he is not aware of it, for the exponent, on being commissioned by the General Comptrollership to practice a special visit on said Bureau, was the first to find out the defalcation, but that he does not personally know Mr. Viamonte Fernandez.—To the seventh: that he has no knowledge of it.—To the eighth: that he is certain of it, having practiced the extraordinary visit he has referred to.—To the ninth: that he is not personally acquainted with the fact that Mr. Viamonte Fernandez may have made the entries in the Cash-book, but he remarks that said hand-writing is different from that of Mr. Aznar, Sub-Cashier of said Bureau, who keeps the other books.—And to the tenth: that he is certain of what he has declared, owing to the scrupulous inspection he practiced, as he stated before, on all the [fol. 164] books and documents of said Bureau.—He ratified what he had stated, after it was read to him, and subscribed it.—The present act being concluded, it was subscribed by the Prosecuting Attorney conjointly with the Judge and the undersigned who authenticated.—I attest.—Signed.—Jose Flores.—E. Luna Roman.—I. Arriaga, Secretary.—On the margin.—Signed.—B. Marin.—A. Posada. —Evaristo Aznar.—J. Robles."—In compliance to the decree inserted, I issue this copy in the City of Mexico, on the second day of February nineteen hundred and twenty four.—Signed.—I. Arriaga. —Jose Flores, Licentiate, First Supernumerary District Judge, certifies: that the preceding signature of Isidoro Arriago, Licentiate, Acting Secretary in this Court, is authentic.—City of Mexico, February the second, nineteen hundred and twenty four.—Signed.—Jose Flores.—I certify to this copy: City of Mexico, February the sixth, nineteen hundred and twenty four. The Chief of the Section in Turn.—Signed.—Julio Castellanos. A seal which reads: Federal Executive Power.—United States of Mexico.—Mexico.—Proctorship General of the Nation.—The undersigned declares: that the preceding signature is the authentic signature of Julio Castellanos, who is the Chief of the Section in Turn, in this Attorneyship General of the Republic.—City of Mexico, F. D., February 11th, 1924 nineteen hundred and twenty four.—The Attorney General of the Republic. Signed.—Eduardo Delhumeau.—On the margin: Confronted.— Signed.—Contreras M.—A seal which reads: Federal Executive Power. United States of Mexico.—Department of the Interior.—Another seal which reads: Federal Executive Power.—United States of Mexico.—Mexico.—Department of the Interior.—Daniel Benitez Subsecretary of the Interior, certifies: that Eduardo Delhumeau, Licen-

tiate, is the Attorney General in the Republic, and his is the preceding signature. Effectual Suffrage.—No Reelection. City of Mexico, F. D., February 11th, 1924, nineteen hundred and twenty four.—[fol. 165] Signed.—D. Benitez.—Registered on page 24, with number 24 of the corresponding Book.—City of Mexico, February 11th eleventh nineteen hundred and twenty four.—The Chief of the Department of Home Affairs and Government.—Signed J. C. Garcia.—Another seal which reads: Department of Foreign Affairs.—Febrtry 11th, 1924.—Consular Department.—Another gilt seal which reads: Department of Foreign Affairs. United States of Mexico.—Mexico.—Number 340.—The undersigned Subsecretary of Foreign Relations, certifies: that Daniel Benitez, Licentiate, was the subsecretary of the Interior on the eleventh of February nineteen hundred and twenty four, and his the preceding signature.—City of Mexico, February the eleventh nineteen hundred and twenty four.—Signed. —Aaron Saenz. Another seal which reads: Without any duties.—Another seal which reads: Department of Foreign Affairs, February 11th 1924.—Consular Department.

[fol. 166] United States of America

Mexico, February 27, 1924.

I, George T. Summerlin, Charge d'Affaires ad interim of the United States of America, at Mexico, hereby certify that the annexed papers, being, to-wit: Attestation made by the Attorney General of the Republic of Mexico of several documents filed in the process followed by the First Supernumerary District Court of the Federal District against Mariano Viamonte Fernandez for the crime of peculation and which contain:

(1) A petition of the prosecuting Attorney to permit the depositions of several witnesses to be amplified.

(2) An interrogatory to which said witnesses must submit on making their depositions.

(3) A decree granting the preceding petition of the Prosecuting Attorney.

(4) Deposition of Mr. Benjamin Marin.

(5) Deposition of Mr. Evaristo Azar.

(6) Deposition of Mr. Javier Robles.

proposed to be used upon an application for the extradition from the United States of America of Mariano Viamonte Fernandez, charged with the crime of peculation (embezzlement of public money) alleged to have been committed to Mexico, D. F., Mexico, are properly and legally authenticated, so as to entitle them to be received in evidence for similar purposes by the tribunals of the United States of Mexico, as required by the Act of Congress of August 3, 1882.

In witness whereof, I hereunto sign my name and cause the seal of the Embassy of the United States of America to be affixed this twenty-seventh day of January, 1924.

(Signed) George T. Summerlin, Charge d'Affaires ad Interim of the United States of America at Mexico, D. F., Mexico.
(Seal.)

[fol. 167] Embassy of the United States of America

Mexico, February 27, 1924.

I, George T. Summerlin, Charge d'Affaires ad interim of the United States at Mexico, do hereby certify that the signature of Aaron Saenz, at the foot of the paper hereto annexed, is his true and genuine signature, and that the said Aaron Saenz is known by me to be the person he claims to be.

In witness whereof I have hereunto set my hand and affixed the seal of the Embassy of the United States at Mexico, the day of the year next above written, and of the Independence of the United States the One Hundred and Forty Eighth.

(Signed) George T. Summerlin, Charge d'Affaires ad Interim
(Seal.)

[fol. 168] EXHIBIT #5 IN EVIDENCE

UNITED STATES OF MEXICO,
Mexico, D. F., ss:

E. Robles, being first duly sworn on his oath says:

That he is now and for more than two years last past has been the Chief of the Department of Taxation of the Secretaria de Hacienda y Credito Publico of the United States of Mexico.

That Mariano Viamontes y Fernandez was employed as Cashier of the Department of Special Taxes of the said Secretaria between the dates April 8, 1920, and February 6, 1923. That between January 1, 1923, and February 6, 1923, he was employed directly under the supervision and charge of the affiant. That the duties of said Viamontes y Fernandez were those to receive monies paid in as taxes by those businesses taxable by the National authorities, and account therefor accordingly upon the making of such collections. That on January 20, 1923, the said Viamontes y Fernandez applied to affiant for a vacation upon the ground that urgent family business required his presence outside of Mexico, D. F. Pursuant to such application, a vacation was granted said Viamontes y Fernandez, who thereupon departed from Mexico, D. F. on or about February 6, 1923. By reason of the actions and habits exhibited by the said Viamontes y Fernandex after business hours, affiant became suspicious and subsequent to his departure affiant did procure from the Sub-Secretary of Hacienda y Credito Publico, the services of an accountant, namely, Jesus Icaza, who thereupon on March 12, 1923 made an examination and revision of the accounts of said Viamontes

y Fernandez. That as the result of such examination and revision it was thereupon discovered for the first time that there was a short-
[fol. 169] age in the accounts of the said Viamontes y Fernandez in the sum of $137,387.61 Oro Nacional, money of the United States of Mexico. That at no time during the incumbency of his office did the said Viamontes y Fernandez have any authority whatsoever to take or send money from his office, except for delivery to the General Treasurer of the United States of Mexico. That the said Viamontes y Fernandez had no authority to take Mexican Government money to the United States of America with him, nor did he, in going to the United States of America on February 6, 1923, have any mission on behalf of the Mexican Government.

E. Robles.

Subscribed and sworn to before me this 28th day of March, A. D. 1923. Edward P. Lowry. Edward P. Lowry, American Vice-Consul. (Seal.)

($2.00 Fee Stamp affixed and cancelled.)
Service, 6.93; fee, 2.00.

[fol. 170] IN UNITED STATES DISTRICT COURT

In re MARIANO VIAMONTE FERNANDEZ

MOTION FOR DISCHARGE

Now comes the petitioner and moves that he be dismissed and discharged for the following reasons:

(1) That the complaint does not allege that the petitioner has committed any extraditable offense or crime within the jurisdiction of the United States of Mexico.

(2) That the alleged offense is not fully and plainly, substantially and formally described in the complaint.

(3) That the complaint herein is based solely upon information and belief.

(4) That there is no competent legal evidence of a requisition from the United States of Mexico to the United States of America for the surrender of the petitioner.

(5) That there is no competent and legal evidence that the petitioner is the person against whom a warrant has been issued within the United States of Mexico.

(6) That no warrant has been issued for the arrest of the petitioner within the United States of Mexico.

[fol. 171] (7) That there is no competent and legal proof that the petitioner has committed the crime of peculation or embezzlement

by a public officer or any other extraditable offense within the United States of Mexico.

(8) That upon the record before this Court the petitioner ought to be discharged.

Mariano Viamonte Fernandez, by His Attys., Edward C. Niles, Robert W. Upton.

IN UNITED STATES DISTRICT COURT

[Title omitted]

Habeas Corpus for the Discharge of Mariano Viamonte Fernandez

RESCRIPT—Filed June 2, 1924

MORRIS, J.:

Having heard the parties and their counsel and considered the several briefs filed I am of the opinion that the writ should be discharged and the prisoner remanded to the custody of the Marshal. I am also of the opinion that the writ of certiorari was improvidently granted.

[fol. 172] It appears that Fernandez is detained by virtue of an order of Honorable James A. Lowell, District Judge designated by Honorable George H. Bingham, senior Circuit Judge for this Circuit to hold the December term 1923, during which term he heard the extradition matter upon which Fernandez was arrested and found probable cause for holding him in custody until the matter was acted upon by the proper authorities at Washington.

In my judgment the case stands the same as if I had sat as District Judge instead of Judge Lowell.

While Judge Lowell sat as a committing magistrate he also sat as District Judge acting in the capacity of committing magistrate. One District Judge has no jurisdiction to overrule the decisions of another District Judge sitting in the same district.

The order is, writ discharged, prisoner remanded to the custody of the Marshal.

IN UNITED STATES DISTRICT COURT

[Title omitted]

ORDER REMANDING RELATOR TO CUSTODY—June 7, 1924

Since filing the foregoing rescript my attention has been called by [fol. 173] counsel for the relator to the case of Collins v. Miller 252 U. S. 364, and the procedure pursued before Judges Foster and Grubb which appears analogous to the method pursued by counsel in the instant case.

There is nothing in the opinion in the above mentioned case to indicate that the procedure was improper or irregular. The action now pending was fully argued and briefed by counsel for both sides on May 20, 1924, and before filing the rescript June 2, 1924, I had reached the same conclusion reached by Judge Lowell at the original hearing before him, but considering it doubtful if I was at liberty to review on a writ of habeas corpus the order of a judge of concurrent jurisdiction sitting in the same district, I made the order as appears.

Now determining the case upon its merits, I am of the opinion there was sufficient evidence adduced before Judge Lowell to warrant holding the relator in custody to await action on extradition, and that his rulings on the relevancy of evidence were not so clearly wrong as to amount to a denial of the hearing prescribed by law in such cases.

My prior order of June 2, 1924, based upon want of jurisdiction is vacated. I have now considered the case upon its merits and the order is writ denied and the relator is remanded to the custody of the United States Marshal to await the order of the proper authorities in Washington.

By order of the Court.

Thomas B. Connelly, Clerk.

[fol. 174] IN UNITED STATES DISTRICT COURT

[Title omitted]

PETITION FOR APPEAL—Filed June 23, 1924

And now comes Mariano Viamonte Fernandez and respectfully represents that on the seventh day of June, 1924 a judgment was entered by this Court dismissing his petition for habeas corpus, and remanding him in custody of Perley B. Phillips, United States Marshal for the District of New Hampshire for deportation.

And your petitioner respectfully shows that in said record proceedings and judgment in this cause lately pending against your petitioner manifest errors have intervened to the prejudice and injury of your petitioner, all of which will appear more in detail in the assignment of error which is filed with this petition.

Wherefore, your petitioner prays that an appeal may be allowed him from said judgment to the Supreme Court of the United States and that said appeal may be made a supersedeas upon the filing of [fol. 175] a bond to be fixed by the Court; that the petitioner may be admitted to bail pending the determination of the appeal in the said Court.

By Robert W. Upton, Edward C. Niles, Attorneys for Petitioner.

IN UNITED STATES DISTRICT COURT

[Title omitted]

ASSIGNMENT OF ERRORS—Filed June 30, 1924

And now comes Mariano Viamonte Fernandez by his attorneys, and in connection with his petition for an appeal, says that in the record and proceedings, and judgment aforesaid, and during the trial of the above entitled cause in said District Court, error has intervened to his prejudice, and this defendant here assigns the following errors, to wit:

(1) The Court erred in not granting the motion of this petitioner and appellant that he be discharged from custody.

(2) The Court erred in holding that under the laws of the United States and the treaty or convention for extradition of fugitives from justice subsisting between the United States and the United States of Mexico this petitioner and appellant is committed lawfully for extradition.

[fol. 176] (3) The Court erred in not holding that this petitioner and appellant is held and imprisoned without due process of law and without being fully and substantially informed of the nature and cause of the accusation and in violation of the fifth and sixth amendments to the Constitution of the United States.

(4) The Court erred in dismissing the petition for habeas corpus and remanding appellant into custody for extradition.

By reason whereof, this petitioner and appellant prays that said judgment may be reversed and that he be ordered discharged.

Edward C. Niles, Robert W. Upton, Attorneys for Petitioner and Appellant.

[fol. 177] IN UNITED STATES DISTRICT COURT

[Title omitted]

ORDER ALLOWING APPEAL—Filed July 1, 1924

On the 26th day of June 1924, this cause came on for hearing before me to be heard on the petition of Mariano Viamonte Fernandez, for an order allowing him to appeal to the Supreme Court of the United States for the correction of certain errors alleged by him to have been made in the proceedings described in the petition therefor, and, further praying to be admitted to bail; and, his petition having been duly considered, together with his assignment of errors filed in connection therewith,

It is ordered that an appeal be allowed from the United States District Court for the District of New Hampshire, to the Supreme

Court of the United States, as applied for in said petition, and that said appeal and citation thereon be issued, served and returned in accordance with law.

[fol. 178] And it is further ordered that said appeal shall operate as a supersedeas until the final determination of said appeal by the Supreme Court of the United States and that to effect said supersedeas the said Mariano Viamonte Fernandez shall enter into an undertaking in the sum of three hundred dollars ($300), with sureties to be approved by this Court conditioned that he shall prosecute the appeal to effect and answer all damages and costs, if he fail to make his plea good.

And it is further considered that the petitioner has shown no special circumstances entitling him to be released on bail pending the prosecution of his appeal within the meaning of the law as announced in Wright v. Henkle, 190 U. S. 40, 62, as that case is understood, and it is therefore ordered that his petition for bail be denied.

In witness whereof I have hereunto set my hand at Littleton, New Hampshire, this 1st day of July, 1924.

George F. Morris, United States District Judge for the District of New Hampshire.

[fol. 179] CITATION—In usual form, showing service on Perley B. Phillips; omitted in printing

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Service of the above citation is hereby accepted this fourth day of September, A. D. 1924.

Perley B. Phillips, United States Marshal.

[fol. 180] IN UNITED STATES DISTRICT COURT

[Title omitted]

STIPULATION RE TRANSCRIPT OF RECORD

It is hereby agreed that the foregoing, being Petition for Writs of Certiorari and Habeas Corpus, Writ of Habeas Corpus with Return of Service on United States Marshal, Marshal's Return to Writ of Habeas Corpus, Writ of Certiorari, Return to Writ of Certiorari with Exhibits 1 to 5, Motion of Petitioner for Discharge, Rescript, Order of Court, Petition for Appeal and Admission to Bail Pending Appeal, Assignment of Errors, Order of Court Allowing Appeal, are all of the material portions of the record in the proceedings in the above entitled cause in the District Court, and shall constitute the record

on appeal in said cause and need not be certified by the Clerk of the District Court except as an agreed record.

September 29, 1924.

Robert W. Upton, Edward C. Niles, Attorneys for Appellant.
Demond, Woodworth, Sulloway & Rogers, Attorneys for Appellee.

[fol. 181] IN UNITED STATES DISTRICT COURT

[Title omitted]

JUDGE'S CERTIFICATE OF TRANSCRIPT OF RECORD—September 29, 1924

MORRIS, J.:

In the above entitled cause both parties agreeing thereto, it is ordered that the record annexed hereto shall constitute the record on appeal and that the Clerk shall certify it as an appeal record without examining it, and without charge except such as may be lawfully made for the certificate itself.

George F. Morris, U. S. District Judge.

[fol. 182] IN UNITED STATES DISTRICT COURT

CLERK'S CERTIFICATE

I, Thomas B. Donnelly, Clerk of said Court for the District of New Hampshire, certify that the foregoing is the record agreed upon between the parties as the appeal record in the cause in law in said District Court determined, entitled Mariano Viamonte Fernandez vs. Perley B. Phillips, U. S. Marshal, No. 433 at law, and the said agreement and order of Court thereon.

In testimony whereof I have caused the seal of said Court to be hereunto affixed at the city of Concord in said District of New Hampshire this twenty-ninth day of September in the year one thousand nine hundred and twenty-four.

Thomas B. Donnelly, Clerk. (Seal of the District Court, New Hampshire District.)

[fol. 183] IN THE SUPREME COURT OF THE UNITED STATES

STATEMENT OF POINTS TO BE RELIED UPON AND DESIGNATION BY APPELLANT OF PARTS OF RECORD TO BE PRINTED WITH NOTICE AND PROOF OF SERVICE—Filed Oct. 17, 1924.

The appellant by his Attorney presents the following statement of errors upon which appellant intends to rely in the above case and of

the parts of the record which appellant thinks necessary for the consideration thereof.

The District Court erred in not granting the motion of the appellant that he be discharged from custody, upon the following grounds:

1. That the complaint upon which was issued the warrant on which the appellant was arrested did not allege that he had committed any extraditable offense or crime within the jurisdiction of the United States of Mexico.

2. That the alleged offense was not fully and plainly, substantially and formally described in the said complaint.

3. That the said complaint was based solely upon information and belief.

4. That no warrant has been issued for the arrest of the appellant within the United States of Mexico. The District Court further erred in holding that the appellant was lawfully committed for extradition, upon the ground that the committing magistrate, as appears by his return to the writ of certiorari, did not find that probable cause had been shown to believe that the respondent had committed any crime or offense within the United States of Mexico.

[fol. 184] The appellant also states that he considers the following parts of the record necessary for the consideration of the errors upon which he intends to rely, to wit: Pages 1 to 22, beginning with the first word on page 1; print to the end of page 22; 37 to 40, beginning with the words "Statement. 'Mexico on the twenty second of May' "; print through the words "F. E. Araiza.—Waldo Vasquez, Rubrics." on page 40; 170 to 178, beginning with the first words on page 170, print to the end of page 178.

Respectfully submitted, John E. Benton, Attorney for Apellant.

[fol. 185] IN THE SUPREME COURT OF THE UNITED STATES, AT THE OCTOBER TERM, 1924

No. 680

MARIANO VIAMONTE FERNANDEZ, Appellant,

v.

PERLEY B. PHILLIPS, Appellee

Appeal from the District Court of the United States for the District of New Hampshire

To Harold B. Elgar, 50 Pine Street, New York, N. Y., Attorney for appellee in above-entitled cause:

I herewith serve upon the appellee above named by delivery to you copy of the statement of errors upon which the apellant in the

above entitled cause intends to rely and of the parts of the record which appellant thinks necessary for the consideration thereof.

Dated, October 17, 1924.

John E. Benton, Attorney for Appellant.

Service of the foregoing notice this — day of October, 1924, is hereby acknowledged, also service of the statement therein referred to.

—— ——, Attorney for Appellee.

Proof of Service

I have this 17th day of October, 1924, made service of the foregoing notice and of the statement therein referred to upon the appellee named in the caption thereof, by depositing in the mail said notice and statement addressed to Harold B. Elgar, Esq., counsel for said appellee, at 50 Pine Street, New York, N. Y., duly postpaid.

John E. Benton.

Personally appeared John E. Benton and subscribed the foregoing statement and made oath that the same was true, this 17th day of October, 1923.

Before me

Clyde S. Bailey, Notary Public. (Seal of Clyde S. Bailey, Notary Public, District of Columbia. My commission expires May 6, 1929.)

[fol. 185½] [File endorsement omitted.]

[fol. 186] IN THE SUPREME COURT OF THE UNITED STATES

DESIGNATION BY APPELLEE OF WHOLE RECORD TO BE PRINTED NOTICE AND PROOF OF SERVICE—Filed Nov. 13, 1924

The Appellant states that he considers the following parts of the record necessary for the consideration of the above entitled appeal, to wit: The entire record as filed for the reason that the said record was prepared by the then counsel for the Appellant and the Appellee and it contains everything which is material and everything which it contains is material to the proper consideration of the appeal. The Appellee, therefore, requests that the entire record as filed be printed.

Respectfully submitted, Harold B. Elgar, Attorney for Appellee.

[fol. 187] IN THE SUPREME COURT OF THE UNITED STATES, AT THE OCTOBER TERM, 1924

No. 680

MARIANO VIAMONTE FERNANDEZ, Appellant,

aganist

PERLEY B. PHILLIPS, Appellee

Appeal from the District Court of the United States for the District of New Hampshire

To John E. Benton, Washington, D. C., Attorney for the Appellant in the above entitled cause:

I herewith serve upon the Appellant above named by delivering to you copy of the notice of the parts of the record which Appellee thinks neecssary for the consideration thereof.

Dated November 12th, 1924.

Harold B. Elgar, Attorney for Appellee.

Proof of Service

I have this 12th day of November, 1924, made service of the foregoing notice and of the statement therein referred to upon the Appellee named in the caption thereof by depositing in the mail said notice and statement addressed to John E. Benton, Esq., counsel for said Appellant, at Washington, D. C., duly post paid.

Harold B. Elgar.

Personally appeared Harold B. Elgar and subscribed the foregoing statement and made oath that the same was true this 12th day of November, 1924, before me.

Lomis Russell, Notary Public. Notary Public Kings County. No. 225. Certificate filed in New York County No, 33. Commission expires March 30th, 1925. (Seal of Lomis Russell, Notary Public, Kings County.)

[fol. 188] [File endorsement omitted.]

Endorsed on cover: File No. 30,645. New Hampshire D. C. U. S. Term No. 680. Mariano Viamonte Fernandez, appellant, vs. Perley B. Phillips, marshal of the United States for the District of New Hampshire. Filed October 2nd, 1924. File No. 30,645.

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IN THE

Supreme Court of the United States

October Term, 1924.

NO. 680

MARIANO VIAMONTE FERNANDEZ, *Appellant*,

vs.

PERLEY B. PHILLIPS, Marshal of the United States for the District of New Hampshire, *Appellee*.

Appeal from the District Court of the United States for the District of New Hampshire.

BRIEF FOR THE APPELLANT.

STATEMENT OF THE CASE

This is an appeal arising out of a petition for habeas corpus and certiorari filed by the appellant in the United States District Court for the District of New Hampshire. On complaint made before Hon. George F. Morris, Dis-

trict Judge, a warrant was issued on March 27, 1924, on which the appellant was taken into custody. In substance this warrant alleged on information or information and belief that "one Marino Viamonte Fernandez * * * is duly and legally charged by the United States of Mexico with having in the city of Mexico within the United States of Mexico, committed the crime of embezzlement or peculation of the public funds"; that embezzlement or peculation is a crime in said Mexico; that the Mexican government had made requisition for the said Fernandez and that said Fernandez was a fugitive from justice then residing at Newton in the said district of New Hampshire. The complaint came on for hearing on April 10th before the Hon. James A. Lowell, District Judge, sitting by special assignment. A motion to dismiss the complaint, because the appellant had upon a similar complaint after full hearing before Elwin L. Page, United States Commissioner, been discharged because probable cause was not shown, was denied. (Record, p. 10.) The evidence introduced at the hearing consisted chiefly of the copy of *ex parte* proceedings alleged to have been held before a Mexican court, as a result of which a warrant was issued for the apprehension of one Mariano Viamonte. (Record, p. 7.) At the close of the hearing a formal motion was entered for the appellant's discharge (Record, p. 13), on the grounds (a), That the complaint was insufficient; (b), that there was no competent legal evidence of the requisition, and (c), that there was no competent legal proof that respondent had committed an extraditable offence. These grounds are more particularly stated in the motion. (Record, p. 13.) The motion was denied and the appellant was held for extradition. Thereafter, on April 22, 1924, the appellant filed his petition for writs of habeas corpus and certiorari. The writs were issued and hearing was

held before Hon. George F. Morris, District Judge. At the conclusion of the hearing the appellant filed a motion for his discharge. Briefly summarized the grounds set forth in the motion for the appellant's discharge were (a), that the complaint was insufficient; (b), that there was no sufficient requisition; (c), that there was no legally competent evidence that the appellant had committed an extraditable offence, and (d), that upon the record the appellant ought to be discharged. (Record, p. 171.) On June 2, 1924, the District Judge filed a rescript denying relief on the ground that "one district judge has no jurisdiction to overrule the decisions of another district judge sitting in the same district." (Record, p. 172.) On June 7th a further rescript was filed vacating the previous order and dismissing on the merits the appellant's petition and remanding him to the custody of the Marshal to be held for extradition. (Record, p. 172.) From this judgment dismissing the appellant's petition upon the merits this appeal was prosecuted. The record includes all the material pleadings and all the evidence.

SPECIFICATION OF ERROR.

The appellant's specification of error will, so far as practical, be based upon the appellant's motion for his discharge. (Record, p. 171.) The error relied upon is as follows:

1. The complaint and warrant upon which the appellant was arrested are fatally defective:

(a) The complaint does not allege that the appellant has committed any extraditable offence or crime;

(b) The alleged offence is not fully and plainly sub-

stantially and formally described in the complaint;

(c) The complaint is based solely upon information and belief.

2. There is no competent legal evidence of a requisition from the United States of Mexico to the United States of America for the surrender of the appellant.

3. No warrant has been issued for the arrest of the appellant within the United States of Mexico.

4. There is no competent and legal evidence that the appellant is the person against whom a warrant has been issued within the United States of Mexico.

5. There is no competent and legal proof that the appellant has committed the crime of embezzlement by a public officer or any other extraditable offence within the United States of Mexico.

6. There is no finding by the Magistrate of the commission of an extraditable crime by the appellant.

ARGUMENT.

1. *The complaint and warrant upon which the appellant was arrested are fatally defective.*

(a) The complaint must allege the commission of an extraditable offence.

> "Whenever there is a treaty or convention for extradition * * * any justice of the Supreme Court, Circuit Judge, District Judge, Commissioner * * * may upon complaint made under oath charging any person found within the limits of any State, District or Territory *with having committed* within the jurisdiction of any such foreign government *any of the crimes* provided for by such treaty or convention, issue his warrant for the apprehension of the person so charged * * *. If on such hearing he deems

the evidence sufficient to sustain the charge under the provisions of the proper treaty or convention, he shall certify the same * * * and he shall issue his warrant for the commitment of the person so charged to the proper jail, etc." U. S. R. S., Sec. 5270.

The complaint alleges "that he is informed through diplomatic channel that one Mariano Fiamonte Fernandez * * * is duly and legally *charged* by the United States of Mexico with having in the City of Mexico within the United States of Mexico committed the crime of embezzlement or peculation of the public funds of the United States of Mexico between May, 1922, and February 1, 1923, while then and there a public officer of the United States of Mexico, to wit the Cashier of the Department of Special Taxes." (Record, p. 7.)

The complaint does not charge the respondent "with having committed * * * any of the crimes provided for by such treaty." It merely alleges that in Mexico he is charged with the commission of such a crime.

Extraditable crimes and offenses are defined in Articles I and II of the treaty between Mexico and the United States, ratified February 22, 1899. An extraditable crime within the scope of a treaty must be set up in the complaint, and probable cause to believe the respondent guilty of the crime must be proved at the hearing.

"The whole of the convention should be read together and in connection with Sec. 5270, Rev. Stat., which is applicable to all treaties. Under Sec. 5270 any one of the judicial officers named therein, may, upon complaint, *charging one of the crimes named in the treaty,* issue his warrant of arrest and hear the evidence of criminality. This done, his duty is, if he deems the evidence sufficient to hold the accused for extradition, to commit him to jail and to certify his conclusion, with the evidence, to the Secretary of State, who may then, 'upon the requisition

of the proper authorities of such foreign government, issue his warrant for the surrender of the accused'." *Charlton* vs. *Kelly*, 229 U. S. 463.

See also:
Collins vs. *Loisel*, 259 U. S. 309.
In re Herskovitz, 136 Fed. 713.
Ex Parte Zentner, 188 Fed. 344.

(b) The complaint is also defective because it does not fully and substantially inform the respondent of the offence with which he is charged. In particular, it fails utterly to inform the accused of the nature and amount of the property which he is alleged to have been charged with embezzling.

"The charge of murder sufficiently advises the petitioner of the offense that he is alleged to have committed, and it is sufficient to advise the court that it is an offense covered by the treaty. It is a common-law crime and needs no further definition as many statutory crimes like forgery, *embezzlement*, counterfeiting, etc., require." *Ex Parte* Dinhart, 188 Fed. 858.
See Loveland's Forms, 1862.

State vs. *Silverman*, 76 N. H. 309;
Constitution of the United States, Amendment VI;
Constitution of New Hampshire, Part First, Article 15.

(c) The complaint is based solely upon information and belief. The allegations are not sufficient in form to support a bill in equity. Whitehouse Equity, Sec. 105. A complaint based solely upon information and belief is bad. *Rice* vs. *Ames*, 180 U. S. 371; *U. S.* vs. Giles, 284 Fed. 208.

No facts appear in the record sufficient to cure this error. There was no evidence of criminality before the Court issuing the warrant, except the complaint. The case is therefore distinguishable upon the facts from *Yordi* vs. *Nolte*, 215 U. S. 227; and that case also establishes the insufficiency of the present complaint.

2. *Lack of Requisition.*

The complaint alleges (paragraph 3) that a formal requisition for the surrender of the appellant had been made by Mexico to the United States. No such requisition has been offered in evidence. Article VIII of the Treaty sets forth the essentials of a requisition.

3. *No warrant outstanding against the appellant in Mexico.*

The treaty is, under the Constitution, the supreme law of the land.

> 1 Moore on Extradition s. 82.
>
> "These (the status and the treaty are to be read and construed together; the treaty provisions being the later, of course control when the two are irreconcilable."
>
> *Ex Parte* Charlton, 185 Fed. 880, 887.
>
> "Of course, the effect of the supplementary treaty of 1884, being later than the statutory requirements above referred to, is to supersede the statute insofar as there is a necessary conflict in the carrying out of the extradition obligations between this country and Italy."
>
> *Charlton* vs. *Kelly*, 229 U. S. 447, 463.

If the provisions of the treaty are merely permissive, the procedure provided by statute may be followed. But when, as in this case, the treaty is later than the statute, and its provisions are obligatory, they necessarily control.

Castro vs. *DeUriarte*, 16 Fed. 93.

The treaty with Mexico contains an absolute requirement (*"must"*) that a copy of the warrant issued in Mexico for the arrest of the fugitive accompany the requisition.

Treaty, Article VIII.

The extradition statute (U. S. R. S., Sec. 5270) was adopted in 1848; the treaty was ratified in 1899.

There is no such warrant. The warrant accompanying the papers is against Mariano Viamonte. The fugitive whose arrest and extradition are demanded is Mariano Viamonte Fernandez.

The variance is fatal, and incurable by any evidence, whether extrinsic, or contained in accompanying papers.

West vs. *Cabell*, 153 U. S. 78, 85-7;
Miller vs. *Foley*, 28 Barb. (N. Y.) 630;
Melvin vs. *Fisher*, 8 N. H. 406;
Clarke vs. *Bragdon*, 37 N. H. 562, 565;
Cooper vs. *Texas*, 238 S. W. Rep. 658;
State vs. *Green*, 100 N. C. 547.

These authorities are also pertinent upon our request that the report (tabulation) of the witnesses Salazar and Perez (Record, opposite p. 38) be not considered as evidence in the case because relating to one Mariano Viamonte, and not to the appellant.

4. *No sufficient identification of the appellant.*

There is no evidence that the appellant is the person against whom an accusation of crime has been made in Mexico. Mere similarity of names is not sufficient to identify the appellant as the person whose extradition is demanded. There must be positive proof that he is the person charged with the crime.

Ex Parte LaMantia, 206 Fed. 330;
Glucksman vs. *Henkel,* 221 U. S. 508.

The testimony of the marshal (Record, p. 11) that the prisoner admitted that he was "Mr. Fernandez" and of another witness that he knew him in Mexico by the name of Mariano Viamonte Fernandez (Record, p. 12) is no proof that the person arrested is the Mariano Viamonte Fernandez who occupied the position of Cashier of the Department of Special Taxes in Mexico.

5. *No competent evidence of embezzlement.*

The evidence in the case at the most merely demonstrates that upon the records of divers departments there may be somewhere a shortage, either of cash or of "cash virtual." There is no evidence of the taking of any cash by the appellant.

Even where the books were kept and the money handled by the respondent it has been held that such proof is not sufficient to establish an embezzlement.

> "And the presiding judge ruled as requested by the defendant that the evidence presented by the books would not in itself amount to an embezzlement or alone warrant a conviction." *Commonwealth* vs. *Bennett,* 118 Mass. 453.

The burden rests upon the prosecution to establish "good reason to believe that the crime alleged has been committed by the person charged with having committed it." *Ornelas* vs. *Ruiz,* 161 U. S. 512.

The treaty requires such evidence of criminality as under the laws of New Hampshire would warrant the arrest and commitment for trial of the petitioner.

Treaty, Article III.

The evidence must be competent legal evidence under the laws of this State, in point of substance.

"It was not the function of the committing magistrate to determine whether Collins was guilty but merely whether there was *competent legal evidence* which, according to the law of Louisiana, would justify his apprehension and commitment for trial if the crime had been committed in that State." *Collins* vs. *Loisel*, 259 U. S. 309.

See also:

Ornelas vs. *Ruiz*, 161 U. S. 502, 508, 512;

Benson vs. *McMahon*, 127 U. S. 459, 463;

Bryant vs. *U. S.*, 167 U. S. 104;

Elias vs. *Ramirez*, 215 U. S. 398.

Hearsay is not such evidence.

Ex Parte Fudera, 162 Fed. 591; affirmed, without opinion, in 219 U. S. 589.

See also *Ex Parte La Mantia*, 206 Fed. 330; *In re Geissler*, 196 Fed. 168.

Nor is opinion evidence based on hearsay or other incompetent matter. Both should be disregarded.

Ex Parte Zentner, 188 Fed. 344.

The following portions of the depositions and accompanying documents are not competent legal evidence, being obviously hearsay or opinion evidence, and should be disregarded.

Minutes of the meeting in the Department of Special Taxes (Record, p. 25), the following words:

"for the purpose of confirming the deficits of the Cashier Mariano Viamonte Fernandez and which according to the report given to Mr. Benjamin Marin, first undersecretary of the Treasury Department, by Mr. J. Icaza, on the twenty-sixth of March, of this year, amounts to $137,387.61—one hundred and thirty-seven thousand, three hundred and eighty-seven Pesos, sixty-one cents, National gold. The preceding amount arises from the collection of taxes that were collected in the Cash Department, in his charge, and which he detracted in cash; making the egress apparent by means of receipts from the Gen-

eral Treasury of the nation for entries of taxes paid by several oil companies to said office, which documents he was to hold only until the manifestations were stamped. Taking as a basis the enclosures sent with his report by Mr. Icaza, and in which there is a separation of the operations in cash from the ones merely virtual, we reach the conclusion that Cashier Mariano Viamonte Fernandez disposed of the sum above mentioned."

Deposition of Luis A. Herrera (Record, pp. 27-8), the following words:

"the declarant also states that as he was in the Cash Department of Special Taxes, a subdivision of the Treasury Department, drawing up the document that has just been read to him, Mr. Evaristo Aznar told him that after the departure of Cashier Viamonte he, Mr. Aznar, had by certain comparisons which he made in the books suspected that there had been mismanagement on the part of said Viamonte, and as he had advised his Superiors of it, this had, undoubtedly, given rise to the inspection carried out by Mr. Icaza."

Same (Record, p. 28), the following words:

"this being very suspicious, for Mr. Viamonte's bad managements, judging by Mr. Icaza's report, began in the month of May last year, and Mr. Palencia's inspections are comprised within the month of May referred to, and extend as far as January of this year. That he explains this statement by saying that he does not suspect Mr. Palencia, but deduces that on making his inspections of Viamonte, he did not go deeply into the management of the affairs he was inspecting, and therefore he did not set them down in his report."

Deposition of Evaristo Aznar (Record, p. 29), the following words:

"That the mismanagement of funds on the part of Viamonte Fernandez consists in the fact that he, in his character of Cashier of the Department, already mentioned, cleared accounts with Collector Arturo Pozada, giving him as the amount paid in for petroleum a greater amount than actually was received from that industry. That said deponent could not have evidence of this mismanagement, because when he asked Viamonte Fernandez for the documents to make the monthly account which is given to the Controllership, said Viamonte Fernandez stated to him that he would personally deliver the documents concerning petroleum to the Controllership, wherefor the accounts submitted to said Department lacked the aforementioned proof of which the office of the Auditor of the Annotation of Stamps already had knowledge."

Same (Record, p. 29), the following words:

"That it is true, as stated by Mr. Herrera, that the deponent after the departure of Viamonte, upon comparing the payments in cash to the General Treasury with the actual cash ingress, he noted various irregularities, of which he immediately advised the Treasury Department."

Deposition of J. Icaza (Record, p. 30), the following words:

"and after eighteen days of careful inspection he came to the conclusion that an embezzlement had been committed by the Ex-Cashier Mariano Viamonte Fernandez, in the sum which is indicated in the report which had just been read to him; that for this reason he submitted a detailed report to the Sub-Secretary of the Treasury, keeping for himself a copy of the same which he will exhibit in this Court; that in it are specified in detail all and each of the irregularities committed by Viamonte Fernandez which irregularities constitute a mismanagement of funds."

The Decision of the Expert Auditors Salazar and Perez, the following words:

> "In compliance with what was ordered by the Controller General of the Nation, in his instructions numbers 22/96 and 22.97, dated the eighth of this month, to state our opinion on the amount of the responsibilities resulting against Mariano Viamonte, ex-Cashier of the Cash Department of Special Taxes of the Treasury Department, we have the honor to inform you that: the undersigned, having made a scrupulous investigation of the operations that appear in the statement of the process, added to the corresponding file of that Court, in your charge, as well as from those carried out by the Audit of this Department, in view of the accounts rendered by said Viamonte and of the documents added to the same, we obtained the sum of $137,390.01, one hundred and thirty-seven thousand, three hundred and ninety Pesos, one cent, as the total amount of the difference that appear against him, according to the details of this statement we inclose herewith."

Report of Jesus Icaza (Record, p. 41), the following words:

> "But in the following months there are found irregularities, although they apparently cover the operations, it develops that with documents paid by the petroleum companies to the general treasury of the nation which documents are sent to the Treasury of Special Taxes, in order to cover entries the Cashier entered as paid out various amounts, taking the money in cash."

Same (Record, p. 41), the following words:

> "And some of these documents are the ones which the Cashier used for his benefit to make it appear on the books that he was paying out money in cash."

And the following:

"for the purpose of identifying the documents which the Cashier used in order to give apparent balance to his books."

Same (Record, pp. 41-2), the following words:

"corresponding to the months in which the Cashier took amounts in cash and which give the following amounts:—

May, 1922	$1,000.47
June, 1922	1,399.70
August, 1922	1,721.69
September, 1922	5,326.47
October, 1922	8,875.66
November, 1922	6,818.41
December, 1922	52,713.00
January, 1923	59,532.21
Total	$137,387.61

"One hundred thirty-seven thousand, three hundred eighty-seven Pesos, sixty-one cents.

"The above amount was that which the Treasurer took from the Cash Department of the Department of Special Taxes in varying amounts."

Same (Record, pp. 42-3), the following words:

"In the Cash Department of the Department of Special Taxes there exist receipts in full in favor of several petroleum companies in the amount of $548,-407.78, five hundred forty-eight thousand, four hundred seven Pesos, seventy-eight cents, which were probably retained by the Cashier, in order to continue operating with them as he had done."

Declaration of Benjamin Marin (Record, p. 166), the following words:

"that the exponent is not personally aware of the fact, though he has heard that other persons are certain of the fact referred to."

And the following words:

"but the employees appointed by the Treasury Department to revise the books have informed him on that particular, that is, in regard to the facts referred to in the question. To the ninth: that it is so, with the explanation of the preceding question."

Declaration of Evaristo Aznar (Record, p. 167), the following words:

"To the fifth: that it is true, for this was proven by the declarations of the employees of the Mining Companies 'Metalurgica Mexicana' and 'American Smelting and Refining Company,' the names of said employees being: Montes and Peace. * * * that Mr. Alberto Mijangos, who works in an establishment where pianos are sold, situated in the Guardiola Building on Francisco I. Madero Avenue, informed the exponent that one or two days before Viamonte Fernandez left this City, as he, Viamonte, was in the evening talking to said Mr. Mijangos, he asked the latter if he had seen the one thousand dollar bills, showing him then a roll of said notes, which Mr. Mijangos believes to have amounted to fifty bills."

Declaration of Javier Robles (Record, p. 168), the following words:

"To the fifth: that it is true, the exponent having knowledge of it through some employees of Mining and Oil Companies, from whom Viamonte Fernandez exacted the checks to be issued to his favor."

Deposition of E. Robles (Record, p. 171), the following words:

"That as the result of such examination and revision it was thereupon discovered for the first time that there was a shortage in the accounts of the said Viamonte y Fernandez in the sum of $137,387.61 Oro Nacional, money of the United States of Mexico."

As to Icaza's report in its entirety, it is merely a communication which passed from him to another officer of the government, of a testimonial character no higher than that of a letter or an oral communication. He says in his deposition (Record, p. 30) that he came to the conclusion that there was an embezzlement (obviously incompetent) and "for this reason he submitted a detailed report," and he declares "that in it are specified in detail all and each of the irregularities committed by Viamonte Fernandez which irregularities constitute a mismanagement of funds."

This statement is clearly incompetent, and if competent would not be a sufficient verification of the report to entitle it to be received in evidence. And beyond this there is nothing. There was a mistake in the description of the person to whom the report was addressed. To correct this, the prosecuting attorney asked that Icaza be again summoned "so that he may state if he acknowledges as being the same report that he rendered to the Department of Special Taxes, the one exhibited by the undersigned and which was sent to him by the Chief of the Department." (Petition of Prosecuting Attorney, Record, p. 33.) He appeared and identified the report exhibited as being the same to which previous reference had been made; and that is all.

There is outside the report itself nothing to indicate upon what it is based,—no statement that it is a summary of the transactions as disclosed by the books kept by Fernandez, no declaration whatever that it is a true

statement of anything, nothing to verify it so as to make it competent evidence, or in any way to raise it above the level of pure hearsay. It is merely a letter which he wrote to another official telling of some conclusions which he had reached.

And the report becomes doubly incompetent when it is itself examined, because it clearly appears that it is not based solely upon the books kept by Fernandez, that those books were inadequate for the purpose of his inquiry, and that it was necessary for him to identify "documents" (Record, p. 41) not in Fernandez' keeping,—the only documents appearing to be in his office were receipts amounting to $548,407.78 (Record, p. 42),—and also to examine "entries in the diary; reports of production and exportation of petroleum, reports of petroleum." Record, p. 41.) For this material he had to go to the books of other departments; and there is nothing to show who kept these books, what were the sources of their information, nor anything to make their contents *"competent legal evidence."*

What he did was to go through Fernandez' books, and then to assume to check up the transactions there recorded by what are claimed to be the *facts* as disclosed by the records in other offices.

For the evidence, including Icaza's report, clearly shows that Fernandez had nothing to do with "reports of petroleum" or "reports of production and exportation of petroleum." All that he did as to petroleum was to take, from the companies, treasury receipts for sums paid into the treasury on account of petroleum taxes, have the proper stamps affixed, and return them stamped.

His accounts cannot be proved incorrect by checking them with some other accounts which are not proved to be correct. As to the other accounts there is no proof.

The whole report is absolutely incompetent, both for

lack of verification as to its competent portions, and also for lack of proof that the accounts and documents by which Fernandez' books were checked were themselves authentic.

To restate the argument,—Fernandez' accounts balanced. They were audited monthly, and always found to balance. They furnish no evidence whatever of an embezzlement. If it can be inferred from them that he received more cash than he paid out,—that there was a shortage of cash,—that is not evidence of embezzlement; it may be due to carelessness or inaccurate book-keeping, or the fault of some other person. The conclusion of fraud on his part is drawn, and drawn solely from a comparison of his accounts with the records of petroleum production and accounts regarding petroleum in other departments of the government, none of which are in any way verified so as to make them competent as evidence of the falsity of his accounts.

Similar considerations apply to the report (tabulation) of Salazar and Perez. (Record, opposite p. 38.) Not only is it described as a report of charges against "Mariano Viamonte," but the results are described as obtained "from the investigation carried out by the undersigned for proof in the case, in the possession of the First Supernumerary District Court and the accounts annotated by the Department of Comptrollership, by which is referred to the movement which obtained in the branch of petroleum."

It thus appears that to get the "differences * * * charged against Mariano Viamonte" they were obliged to go into the accounts of the Department of Comptrollership, which are in no wise verified. The first column of the tabulation, after the names of the companies, is "The Amount of Declarations Presented." But, as clearly appears, the declarations were presented to the Treasury,

where of course account was kept of them. There is no proof that the figures in this column are a correct transcript of the records in the treasury or that those records were correctly kept.

The whole case, on these two reports, is that the accounts of Fernandez differ from unidentified accounts in some other departments; those other accounts are *assumed* to be correct, without proof; therefore the accounts of Fernandez must be wrong.

The two reports are absolutely incompetent, in their entirety.

The report of Icaza assumes to show that more cash was received in Fernandez' department than was paid out. That of course is not evidence of embezzlement, by Fernandez or by any one else. Icaza tries to explain the shortage by a check of petroleum accounts (in connection with which Fernandez handled no cash), comparing the figures on Fernandez' books with those on the books of other departments, which books are in no way verified, nor even identified. And the whole thing is merely in the form of a letter which he wrote to another official, and which he nowhere testifies to as containing a correct report of the results of his examination of Fernandez' books, so far as it relates to those books. The whole report is clearly incompetent.

The report of Salazar and Perez rests upon the same foundation, being a check of Fernandez' accounts relating to oil transactions (involving no cash) by the figures relating to the same transactions as disclosed by the unverified and unidentified books of other departments. This report also is entirely incompetent.

The report of Icaza alone claims to show even any shortage of cash in Fernandez' office. Eliminating that report, there is no such evidence in the case.

But shortage of cash is not presumptive evidence of criminality in this country, whatever it may be in Mexico. The presumption is of innocence. To prove criminality it was necessary to go further, and show that the shortage of cash was covered by false entries in relation to petroleum transactions. This could not be proved by Fernandez' books. For proof it was necessary to go outside, to determine whether the petroleum transactions were in fact as reported on his books. Both Icaza, and Salzada and Perez, say that they did go outside and examine other accounts, and found that they did not agree with those of Fernandez. This is offered as proof that Fernandez' entries were false. But there is no proof that the other accounts were correct. They may have been incorrectly kept, or deliberately falsified.

The objection is not to the form of the proof, but to its substance; evidence that his books did not agree with other unidentified and unverified books is not, in New Hampshire, or anywhere in the United States of America," *"competent legal evidence"* of his guilt.

A careful analysis of the record, even assuming all the evidence to be competent, will disclose (1) that there is no satisfactory evidence of a shortage in cash; and (2) that if a shortage exists there is no evidence that Fernandez took the money. The whole case against Fernandez proceeds upon the assumption that he is responsible for all taxes entrusted for collection to the cashier of the Department of Special Taxes. No distinction is made between defalcation and mere failure to collect. The so-called warrant recites that "said Viamonte was detracting amounting in total to $137,387.61, without taking into account some demands due that may exist against oil companies which have not been collected." (Record, p. 23.)

In the report of Icaza we have again the same curious claim of responsibility for uncollected taxes. It is there stated "but there may exist demands for collection against the petroleum companies, which have not been collected, and which it may turn out he may be found responsible for, and it is the duty of the Department of Special Taxes to clarify this situation, which it was impossible for me to do since I lacked copies of the above-mentioned demands." (Record, p. 42.)

It is clearly established that the cashier of special taxes did not collect or in any way receive the petroleum tax money. This was paid into the general treasury, and the receipts showing the payment were alone taken to the Department of Special Taxes. A provisional receipt was issued by the Department of Special Taxes while the original receipt was sent to another department to be stamped. (Record, p. 41.) The cashier could not embezzle the moneys accruing from the petroleum taxes, because he did not receive these moneys. The Department of Special Taxes did have certain stamps for minor special taxes, and these stamps were issued for cash. The cash accruing from this source represented the sole cash income of his department. It appears that the accounts of this department were audited monthly. The particularity with which this audit was made is disclosed through the settlement made by the cashier upon his retirement from office. (Record, pp. 30-31.) Inasmuch as stamps must issue for all cash received, the monthly audits afforded a very complete check upon this department, and there was no opportunity for embezzlement unless with the collusion of the inspector. And it appeared from the evidence that the inspector Leopoldo Palencia was not suspected of any misconduct in the discharge of his duties. (Record, p. 28.) The complete check upon the cash through the balancing of stamps

against cash makes these monthly audits conclusive evidence that there was no embezzlement.

It is true that Icaza in his report speaks of a cash shortage. But he also admits that it was not possible from the records of the Department of Special Taxes to separate the cash virtual, *i. e.*, petroleum manifests, from the income in cash. He states:

> "This work was delayed and laborious because the current entries in the books give no explanation since for outgo in the Cash Department there was an entry which said only:—'Transfer of funds to the general treasury of the nation'." (Record, p. 41.)

This transfer of funds included both cash and the oil manifests which were treated as the equivalent of cash. In this situation Icaza has by examining the records of various departments discovered discrepancies from which he claims that there was a cash shortage. These discrepancies arise solely upon a comparison of the oil declarations with the manifests and the payments to the General Treasury. The irregularities in these documents do not tend to prove an embezzlement in the Department of Special Taxes. If there was an embezzlement of the petroleum tax money it must have occurred in some other department, because none of this money reached the Department of Special Taxes. The report of Icaza does not attempt to state the total cash receipts or disbursements for the period covered. It is involved, intricate and inconclusive. The claim of a cash shortage is an arbitrary deduction unsupported by records of the Department of Special Taxes.

For some reason, not clear if Icaza's report was satisfactory, two auditors were appointed to investigate the alleged shortage. These auditors Salazar and Perez do not refer to the shortage as an embezzlement. They

state "we obtained the sum of $137,390.01, one hundred and thirty-seven thousand, three hundred and ninety Pesos, one cent, as the total amount of the differences that appear against him, according to the details of the statement we inclose herewith. We deem it prudent to state that besides the sum already mentioned, *other liabilities* might appear against the said Ex-Cashier, *because according to the account by him, he failed to collect several sums from some Oil Companies,* the amount of which Viamonte himself nullified on the demands of the Treasury Department pertaining to them, by simple circles made with a pencil, without having sent the proper explanatory notes, and in which it should be stated why proper collection was not duly made; but the amount of them will not be known, until the situation be properly clarified by the Committee appointed for that purpose by the Treasury Department. (Record, pp. 36-7.)

Here again we have the claim that the cashier is responsible for mere failure to collect taxes entrusted to his supervision. He may of course be civilly responsible under the laws of Mexico for such failure. His bondsmen may also be liable, but mere failure to collect does not constitute the crime of embezzlement. And seemingly all the shortage that is claimed against the cashier arises from failure to collect.

The special report of Salazar and Perez does not purport to have been made from an examination of the accounts in the Department of Special Taxes. Instead it deals wholly with oil declarations, invoices formulated and various other items all relating to the petroleum taxes. No effort is made to compare the cash receipts and cash disbursements of the Department of Special Taxes. The alleged shortage shown by this report arises wholly out of differences between declarations, invoices and payments to the general treasury, all matters in respect to

which the Department of Special Taxes received and disbursed no cash.

This report does not claim that there is a shortage in money It states that there are "differences chargeable to him" and that these differences arise upon a comparison of documents and records all relating to the petroleum taxes. The discrepancy in these records cannot prove a cash shortage in the Department of Special Taxes because, as we have repeatedly stated, no cash from these transactions ever came into that Department. This difference must arise from such errors as a duplication of declarations or manifests or mere failure to collect or perhaps an embezzlement in some other department. The cashier's "responsibility" for mere failure to collect is again clearly stated in that portion of the evidence of Salazar and Perez above quoted. And it apepars that to the liability found against the cashier there would have been added "other liabilities" "because according to the account rendered by him he failed to collect certain sums from some oil companies," if the "demands" had not been nullified by "simple circles made with a pencil."

The testimony and report of Salazar and Perez establish (1) that errors arise in the oil declarations and manifests which the cashier of the Department of Special Taxes is required to correct; (2) that the cashier is held prima facie responsible for the non-payment of these taxes, *i. e.*, failure to collect; and (3) that the alleged difference arises out of the collection or non-collection of the petroleum taxes. And since the cashier did not receive any money from the petroleum taxes it follows that the alleged difference could not be an embezzlement. An embezzlement can exist only if the cashier took the money of the Mexican Republic and fraudulently converted it to his own use.

The report and evidence of Salazar and Perez conclusively establish that no embezzlement has occurred in the Department of Special Taxes. And their findings are corroborated by the monthly audits made by the inspector Palancia, whose integrity is not questioned.

But even if it be assumed that a cash shortage existed in the Department of Special Taxes, there is no evidence connecting the cashier with that shortage. There were various employees in this department, including one Aznar, who has succeeded to the office of cashier. He is particularly malevolent in his utterances against the former cashier, but he states nothing but suspicion. If there is a shortage in cash the proof does not establish that it was taken by the cashier rather than the assistant cashier or some other employee of the department. The cashier of a bank would not be held guilty of embezzlement merely because of a shortage of funds in his bank. There must be proof that he took the money and converted it to his own use. The same principles apply to the present case. Evidence merely tending to prove a shortage in cash in the Department of Special Taxes is insufficient to establish an embezzlement by the cashier. There must also be evidence that he took the money. This evidence is wholly lacking.

6. *No finding by the Magistrate of the Commission of an extraditable crime.*

The Commissioner has not found that there is probable cause to believe that Fernandez is guilty of an extraditable offense. The material findings of the Commissioner are as follows,—it appearing to me that the offense alleged in said complaint had been committed and probable cause being shown to believe that said respondent had committed said offense, etc." (Record, p. 13.) There is no extraditable offense alleged in the com-

plaint. The complaint merely alleges that the respondent has in Mexico been charged with a crime; there is no allegation that he has committed a crime. The finding that a person has been charged in a foreign country with the commission of a crime, however great the offense charged, is not sufficient to warrant extradition. And that is all that the finding of the Magistrate amounts to; the question whether the accused had committed a crime was not before him.

Respectfully submitted,

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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM—1924.

No. 680.

MARIANO VIAMONTE FERNANDEZ,
Appellant,

v.

PERLEY B. PHILLIPS, Marshal of the United States for the District of New Hampshire,
Appellee.

BRIEF OF APPELLEE.

JEROME S. HESS,
HAROLD B. ELGAR,
Of Counsel.

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Supreme Court of the United States

OCTOBER TERM—1924.

No. 680.

MARIANO VIAMONTE FERNANDEZ,
Appellant,

v.

PERLEY B. PHILLIPS, Marshal of the United States for the District of New Hampshire,
Appellee.

BRIEF ON BEHALF OF APPELLEE.

Statement.

This is an appeal (fol. 194) from a judgment dismissing a petition for *habeas corpus* and remanding appellant to the custody of the United States Marshal for the District of New Hampshire for deportation. The appeal was allowed (fol. 177) on June 26, 1924.

The proceeding is in extradition, instituted upon the complaint of the Assistant United States Attorney for the District of New Hamp-

shire, (fol. 12) under the authority and in behalf of the Government of the United States of Mexico and as agent for said Government, (fol. 13), asking for the arrest of the appellant upon the allegation that the appellant had within the City of Mexico, in the United States of Mexico, committed the crime of embezzlement or peculation of the public funds of the United States of Mexico, between May, 1922 and February 1, 1923, while then and there a public officer of the United States of Mexico, to wit, the Cashier of the Department of Special Taxes (fol. 12). The action of the United States Attorney was taken by direction of the State Department at the request of the Government of the United States of Mexico.

On said complaint a warrant was issued (fol. 13) and the matter duly came on for hearing on April 10, 1924, before Hon. James A. Lowell, United States District Judge for the First Circuit designated to hold the December 1923 Term of the District Court of the United States for the District of New Hampshire (fol. 14). After motions to quash the complaint and to dismiss the proceeding had been denied, testimony was taken and a long hearing held before Judge Lowell (fols. 18 to 169). At the end of the hearing a motion was made for discharge upon eight grounds (fol. 170), which motion was denied (fols. 19 and 20), and thereupon the appellant was committed to the custody of the Marshal. Thereafter on April 22, 1924, the appellant filed a petition for writs of *habeas corpus* and certiorari (fols. 1 to 5) which were duly issued (fol. 6). Judge Morris, United States District Judge for

the District of New Hampshire, after hearing arguments on the matter and considering the briefs which were filed by each side, filed a rescript (fols. 171 and 172) holding that he had no jurisdiction to override the decision of Judge Lowell. Subsequently the case of *Collins* v. *Miller*, 252 U. S. 364, having been called to the attention of Judge Morris, he filed a further rescript on June 7, 1924 (fol. 173) determining the matter upon its merits and holding that he was of the opinion that there was sufficient evidence adduced before Judge Lowell to warrant holding the relator in custody to await action on extradition, and denying the writ on its merits.

Thus the appeal stands as an appeal from a judgment denying the relief sought by a writ of *habeas corpus* in a case where two United States District Court Judges have decided on the merits that probable cause for the extradition of the appellant exists.

Facts.

The facts appearing in the record amply demonstrate the correctness of such ruling of the two United States District Court Judges before whom the matter has been very fully presented and argued.

The appellant is charged by the Government of the United States of Mexico with having, while Cashier of the Department of Special Taxes of said Government, committed the crime of peculation or embezzlement of public funds received by him in his capacity as such Cashier. Embezzlement, or "peculation" as the crime is called in Mexico, is a crime equally recognized by both Governments and a crime which is recognized by

the statutes of the State of New Hampshire, within which State the appellant resided at the time of his arrest in this proceeding.

Article 1026 of the Penal Code of Mexico (fol. 39) provides,—"The crime of peculation is committed by every person who being in charge of a public service, though it be on a commission for a limited time, and not having an official character, that for private uses, for himself or for others, fraudenly detracts from its object, the money, values, properties or any other thing pertaining to the Nation, to a Municipality, or to an individual, if by reason of his charge he should have received them to administer them, as a deposit, or for any other cause." The court will readily see that this description of the crime of peculation, as set forth in the Mexican Code, is in all respects in accord with the crime of embezzlement as such crime is generally defined by the statutes of the various States of the United States and by the United States. There exists, therefore, that substantial similarity of the crime in the two countries, which is necessary as a basis for an application for extradition.

The appellant was employed as Cashier of the Department of Special Taxes, which is a Department of the Secretaria de Hacienda y Credito Publico of the United States of Mexico, between the dates of April 8, 1920 and February 1, 1923 (fol. 168). His duties as such Cashier were to receive monies paid in as taxes and to account therefor accordingly upon the making of such collections (fol. 168). At no time during the incumbency of his office as Cashier did he have any authority whatsoever to take or send any

money from his office, except for delivery to the General Treasurer of the United States of Mexico (fol. 169). About January 20, 1923, the appellant applied to his chief, E. Robles, whose deposition appears at folios 168 and 169 of the record, for a vacation, and at the end of January he turned over his office to the Assistant Cashier, Mr. Evaristo Aznar, whose testimony appears at folios 47 to 49 of the record. At the time of said transfer the appellant did not deliver to his successor certain official documents which he promised to turn over the next day, but which he never did turn over for the reason that he never thereafter returned to the office (fol. 48). This circumstance caused said Aznar to make certain investigations of the cashier's books which appellant had kept in his own handwriting, in the course of which he noticed various irregularities, of which he immediately advised the Treasury Department (fol. 49). In addition, the actions and habits of the appellant after business hours had caused his chief, Robles, to become suspicious (fol. 168). As a result of these suspicions and irregularities, one Jesus Icaza, an inspector of the Treasury Department, was appointed to make an inspection, and after eigheen days of careful inspection found that the appellant had been guilty of the embezzlement of 137,387.61 pesos oro nacional (fol. 50 and fols. 69 to 154).

In order to understand the results arrived at by the expert accountant's examination of the books in the office of the Cashier of the Department of Special Taxes, which books, it is very important to notice, were kept by the appellant

in his own handwriting (fol. 48 and fols. 159 to 164), it is necessary to make a rather extensive statement as to the conduct of business in the Department of Special Taxes and in the Treasury Department of the Mexican Government.

As Cashier in the Department of Special Taxes the appellant handled all cash which was paid into said Department and also handled all the stamps that were kept in said Department for the purpose of being affixed to the tax manifestations when the taxes were paid. All the taxes with which the Department of Special Taxes is concerned are stamp taxes. That is, the payment of the tax is evidenced by the placing of a stamp or stamps on the manifestation and cancelling the same. It, therefore, was the duty of the appellant to receive and account for all cash that was paid into the office of the Cashier, and he also kept the books of account of the Cashier's office, showing the items of ingress and egress, in his own handwriting. The peculations occurred between May 1922 and January 31, 1923, and there were some peculations every month during this period with the exception of the month of July 1922.

The taxes with which the Department of Special Taxes deal are of two kinds, or rather are handled in two different manners by that Department, one method being used in regard to the petroleum taxes and a different method being used in regard to all other taxes.

We will examine first the method used in regard to taxes other than petroleum taxes. In the case of all special taxes (including the petroleum taxes) the manifestations or declarations are

filed each month by the taxpayer in the Department of Special Taxes. These manifestations, except those in regard to petroleum, are kept in the office of the Department of Special Taxes and checked over. When the taxpayer comes in to pay his tax, he receives back his manifestation with the proper stamps affixed thereto and cancelled. This was done by the Cashier, that is, by the appellant. He kept the stamps in his possession which he received from the Stamp Department of the Mexican Treasury and was supposed to enter all those stamps as a debit item on the ingress side of his ledger. When a tax was paid the amount of stamps affixed to the manifestation was supposed to be entered as a credit item on the egress side of the ledger and the amount of money received would be a cross debit entry on the ingress side of the ledger. All of the appellant's peculations consisted of abstractions of certain of the cash which was turned into his window in payment of the general special taxes, but the peculations were concealed by entries made covering the transactions in the petroleum taxes.

In regard to the collection of the petroleum taxes the precedure was substantially different. No cash was received by the Cashier and all the entries in regard to petroleum taxes were merely "virtual" entries. The petroleum manifestations were sent by the Department of Special Taxes to the General Treasurer. The taxpayer went to the office of the General Treasurer of the Nation to make his payment and not to the Department of Special Taxes. Curiously enough the General Treasurer at that time kept no books,

except a daily diary of amounts of money received. The Treasurer gave the taxpayer a receipt in which it is stated that full payment has been made and that the Cash Department of the Department of Special Taxes will deliver the stamps to cover the tax. The Treasurer then sends the manifestation back to the Cashier of the Department of Special Taxes. This Treasurer's receipt is presented by the taxpayer to the Cashier of the Department of Special Taxes where it is taken up to be filed with the original account which is sent to the Department of the Comptroller (fol. 69). The Cashier gives the taxpayer in exchange a provisional receipt which is full evidence that the taxpayer has paid the tax (fol. 70). It is then the duty of the Cashier to send the manifestation to the Stamp Department for the purpose of having the stamps affixed, because on petroleum taxes, unlike the other taxes, the Cashier does not himself affix the stamps. The taxpayer can later on bring back his provisional receipt and secure his stamped manifestation, but naturally some time elapses (fol. 70). The receipts, when sent to the Comptroller, are entered by the Cashier on the credit or egress side of his ledger as monies turned over to the Treasury, and the stamps for the manifestations, when the manifestations are sent to the Stamp Department with the voucher, should be entered on the debit or ingress side of the ledger. Thus, if the Cashier sent all the receipts to the comptroller and all the manifestations to the Stamp Department, and made the proper entries, these items would balance each other.

The appellant did not keep a separate ledger for cash transactions and another ledger for virtual transactions, but entered all the items indiscriminately in one ledger. He credited himself with the amount of the receipts turned in but charged himself with a less amount of manifestations or stamps, the difference being the amount which he had abstracted in cash from the office safe. He suppressed the withheld manifestations in his possession so that there was no record anywhere upon which he could be checked up. It was only by a complete audit of the books, separating what actually entered his hands in cash and was recorded as such and what consisted of virtual entries, that the amount of the peculations and the manner of concealing them could be ascertained (fol. 70). When such a complete audit was made, it showed a shortage of 137,387.61 pesos, oro nacional. It also showed various virtual entries on the egress side of the ledger which had no corresponding entry on the ingress side of the ledger, and these variances were balanced by variances in the cash entries of the same amounts. There are in addition certain corroboratory facts, such as those shown in the testimony of Mr. Aznar at folios 47 to 49 in regard to appellant's actions at the time the office was turned over, and also appellant's extravagant manner of living, as shown by the testimony of Mr. Robles (fol. 168); and also by the testimony of a number of witnesses at folios 159 to 162. In addition, when Icaza made his examination of the affairs of the office he found receipts in full in favor of various petroleum companies in the amount of over half a million pesos,

which had been retained by the Cashier in order to continue his operations (fol. 72).

All of the above facts are clearly supported by the documents in the record to which we will refer more at length and more specifically later in the brief.

POINT I.

Upon an appeal from a judgment denying a writ of habeas corpus the only questions before the Appellate Court are did the commissioner have jurisdiction of the appellant, is the crime charged within the scope of the extradition treaty in question, and was there any evidence of criminality?

An appeal such as this, from a judgment denying discharge upon a writ of habeas corpus, the questions before the Appellate Court, are extremely narrow. It is well settled that a writ of habeas corpus does not operate as a writ of error and that the decision of the judge below will not be reversed and the relator discharged merely because of errors in the admission or rejection of testimony upon the extradition hearing, provided there is any evidence to establish the probability that the relator is guilty of the crime as charged. In other words, upon an appeal such as this, which comes up on habeas corpus, the judgment will be affirmed in all cases where the evidence would have been sufficient to justify a committing magistrate in holding the appellant.

(1909) *Elias* v. *Ramirez*, 215 U. S. 398; 54 L. ed. 253. Appellee was arrested as a fugitive from justice pursuant to the provisions of the extradition treaty with Mexico. The charge was forgery. The appeal was from an order in *habeas corpus* proceedings discharging him from custody. The discharge was upon the ground of lack of sufficient evidence.

The charge was that Ramirez forged certain railroad wheat certificates. *McKenna, J.*

> "The writ of habeas corpus could not be made to perform the office of a writ of error, and that, therefore, if the district judge had jurisdiction of the subject matter and of the accused, and the offense charged was within the terms of the treaty of extradition, and there was before him 'competent legal evidence on which to exercise his judgment as to whether the facts are sufficient to establish the criminality of the accused for the purpose of extradition, such decision cannot be reviewed on habeas corpus. * * * Such court is not to inquire whether the legal evidence of facts before the commission was sufficient or insufficient to warrant his conclusion."

(1896) *Ex parte Bryant*, 167 U. S. 104; 42 L. ed. 94. Mr. Justice Brown.

Appeal from an order dismissing writs of habeas corpus and certiorari. Extradition proceeding upon requisition by Great Britain charging the crimes of forgery, larceny, embezzlement and false entries.

> "The question before us is * * * whether there was any *legal evidence* at all upon which the commissioner could decide that there was evidence *sufficient* to justify his

commitment for extradition. (Italics the court.)

"We think there was legal evidence against the prisoner upon which the commissioner was authorized to act, and that is sufficient for the purpose of this case."

(1895) *Ornelas* v. *Ruiz,* 161 U. S. 502; 40 L. ed. 787. *Mr. Ch. J., Fuller.*

Appeal from an order in habeas corpus discharging appellee. Application by Consul of Mexico charging crimes of murder, arson, robbery and kidnapping.

"By repeated decisions of this court it is settled that a writ of habeas corpus cannot perform the office of a writ of error, and that, in extradition proceedings, if the committing magistrate had jurisdiction of the subject matter and of the accused, and the offense charged is within the terms of the treaty of extradition, and the magistrate, in arriving at a decision to hold the accused, has before him competent legal evidence on which to exercise his judgment as to whether the facts are sufficient to establish the criminality of the accused for the purposes of extradition, such decision cannot be reviewed on habeas corpus."

"We are of opinion that it cannot be held that there was substantially no evidence calling for the judgment of the commissioner as to whether he would or would not certify and commit under the statute, and that therefore, as a matter of law, he had no jurisdiction over the subject matter: and this being so, his action was not open to review on habeas corpus."

A writ of habeas corpus does not authorize a re-examination of the facts, nor does it authorize

either the court hearing the writ of habeas corpus, or the appellate court, substituting their judgment and discretion for that of the commissioner. The weight of the evidence, the inferences to be drawn from it, and the existence of probable cause are all matters which are solely within the province of the commissioner and are not called in question upon an appeal such as this.

(1900). *Rice* v. *Ames,* 180 U. S. 371; 45 L. ed. 577.

Mr. Justice Brown held that

> "The finding of the district judge upon the facts * * * is not examinable upon a writ of *habeas corpus.*"

(1912) *Ex Parte Schorer,* 197 F. 67 (E. D. Wis.)

Geiger D. J.

> "It must be borne in mind that the accused was not on trial before the commissioner for the crimes charged. The only question to be determined by the commissioner was that of probable cause * * * and it must likewise be borne in mind that upon habeas corpus the question is narrowed down to determining whether there is any legal evidence upon which the extradition commissioner could exercise his judgment or discretion."
>
> "It is sufficient that the evidence is competent and justifies the inferences. * * * It is always possible to conceive that the accused might be an innocent victim of circumstances; but, if an extradition commissioner has drawn the permissible inferences of guilt, it is beyond the province of the court on *habeas corpus* to reject them."

POINT II.

The extradition proceedings were in all respects regular and complied with all the requirements both of the Treaty with Mexico and of the United States Statutes.

A. The appellant alleges as ground of reversal that the complaint and warrant upon which the appellant was arrested are fatally defective because (1) the complaint does not allege that the appellant had committed any extraditable offense or crime; (2) the alleged offense is not fully and plainly, substantially and formally described in the complaint; and (3) the complaint is based solely upon information and belief.

(1) The complaint (fol. 12) is made by the Assistant United States Attorney and alleges that "he is informed, through diplomatic channel, that one Mariano Fiamonte Fernandez alias Mariano Viamonte Vernandez, is duly and legally charged by the United States of Mexico with having, in the City of Mexico within the United States of Mexico, committed the crime of embezzlement or peculation of the public funds of the United States of Mexico between May, 1922, and February 1, 1923, while then and there a public officer of the United States of Mexico, to wit, the Cashier of the Department of Special Taxes." The complaint then goes on to allege that said crime of embezzlement or peculation is among the crimes enumerated in the Extradition Treaty between the United States and Mexico; that he informs and believes, through diplomatic channel, that a requisition has been made for the

appellant; that the appellant has fled outside of the boundaries and jurisdiction of Mexico and is a fugitive from justice, and the complaint then prays for a warrant.

The appellant argues that the complaint does not charge the respondent with having committed any crime at all, but only alleges that he was charged with the commission of a crime.

In *Ex Parte Zentner*, 188 Fed. 344, D. C. Mass. 1910, there was filed before the commissioner a complaint sworn to by the German Consul at Boston, "wherein was set forth charges against Henrich Zentner, the present petitioner." The court held that this was an allegation of the committing of criminal offenses. In *Benson* v. *McMahon*, 127 U. S. 458, 32 L. ed. 324, the complaint again simply alleged that the appellant was charged with having committed certain crimes, in this case forgery.

In *Re Herskovitz*, 136 Fed. 713, D. C. N. D. Ohio, W. D. 1901—a case cited by the appellant in support of his contention that the complaint is incorrect, the Court said, "Commitment is the direct result of the examination, not of the complaint." This case also holds that the complaint need only be sufficient in its terms as to apprise the person arrested of the offense in respect to which he is charged.

We submit also that the allegation that the appellant is "duly and legally charged" necessarily infers that a proceeding has been instituted in Mexico upon such a charge. Of course, the record (fols. 30 to 166) contains in full the proceedings before the examining Judge in Mexico upon the charge made there "in the judicial in-

quiry in the crime of peculation attributed to ex-cashier of the Treasury, Mr. Mariano Viamonte Fernandez" (fol. 30). This proceeding was instituted by a petition of the prosecuting attorney (fol. 31), particularly at folio 35.

The crime charged is the crime of peculation. The extradition treaty between the United States of America and the United States of Mexico ratified March 8, 1899, provides for the extradition of persons "who shall have been charged with or convicted of any of the following crimes or offenses." Article 2, subdivision 13: "Embezzlement or criminal malversation of public funds committed within the jurisdiction of either party by public officers or depositories. 15. Embezzlement by any person or persons hired or salaried, to the detriment of their employers, when the crime is subject to punishment by the laws of the place where it was committed. 21. Extradition shall also be granted for the attempt to commit any of the crimes and offenses above enumerated, when such attempt is punishable as a felony by the laws of both contracting parties."

It is not necessary to argue to this Court that the crime of embezzlement by a public employee is well recognized in this country as a felony. It is true that the complaint speaks of the crime also as peculation, but this follows the language of the Mexican Penal Code. Article 1026 of the Federal Code of Penal Proceedings provides: "The crime of peculation is committed by every person who being in charge of a public service, even though it be on a commission for a limited time, and not having an official character, that for private uses, for himself or for others, fraudu-

lently detracts from its object, the money, values, properties or any other thing pertaining to the Nation, to a Municipality or to an individual, if by reason of his charge he should have received them to administer them, as a deposit, or for any other cause."

We think the complaint certainly alleges that appellant was "charged" with the commission of an extraditable offense. Any other result would be absurd, inasmuch as only in cases where the accused had been tried and convicted and thereafter became a fugitive from justice could the actual commission of the offense be properly alleged. Until his trial, all that the fugitive can ever be accused of is that he is believed to have committed a certain offense.

(2) The complaint describes the offense charged with all the necessary particularity.

1902. *Grin* v. *Shine*, 187 U. S. 181; 47 L. ed. 130. Appeal to review a judgment dismissing a writ of habeas corpus. Extradition proceedings under treaty with Russia on complaint of the Russian Consul in San Francisco charging embezzlement as employee.

Mr. Justice Brown:

> "In the construction and carrying out of such treaties (extradition treaties) the ordinary technicalities of criminal proceedings are applicable only to a limited extent. Foreign powers are not expected to be versed in the niceties of our criminal laws, and proceedings for a surrender are not such as put in issue the life or liberty of the accused."

Regarding the form of complaint the court said:

> "Whatever might be the force of an objection to an indictment that it does not set out the exact language of the statute * * * we think it clear that the complaint in this particular is clearly sufficient. It is a general principle of criminal law that the complaint need not set forth the crime with the particularly of an indictment, and that, it is sufficient, if it fairly appraises the party of the crime of which he is charged."

To the same effect:—*Ex parte Zentner,* 188 F. 344 (D. C. Mass. 1910).

(3) In *Greene* v. *U. S.,* 154 Fed. 401 (C. C. A. 5th, 1907), *Shelby C. J.,* said:

> "It is not usual, nor would it be expedient or practicable, for the warrant of extradition to describe the crime with all the fullness that would be required in an indictment. * * * The same crime often has different names in different countries. If the act in question is criminal in both countries and is within the terms of the treaty, nothing more is required."

In *Ex parte Schorer,* 197 F. 67 (D. C. E. D. Wis. 1912) the court said:

> "The last claim made by the petitioner, that there is no evidence showing that the utterance of forged paper is a crime under the laws of Bavaria, is without merit. The record discloses sufficient of the Penal Code of Germany to show that the substance of the crime of uttering forged paper is the same in that country as here. I do not believe, however, that such question is the subject of inquiry before an extradition commissioner,

> unless required by treaty stipulation or act of Congress. The treaty specifies the extraditable crimes, and, when under section 5270 a complaint is lodged charging the commission of an offense covered by the treaty stipulation, the commissioner is not obliged to make extended inquiry as to the scope of the criminal jurisprudence of the demanding country. * * *"

In *Rice* v. *Ames*, 180 U. S. 371, 45 L. ed. 577, Mr. Justice Brown said:

> "We do not wish, however to be understood as holding that, in extradition proceedings, the complaint must be sworn to by persons having actual knowledge of the offense charged. This would defeat the whole object of the treaty as we are bound to assume that no foreign government possesses greater power than our own to order its citizens to go to another country to institute legal proceedings. This is obviously impossible."

It appears from the complaint that the United States Attorney made the same upon a request through diplomatic channel. It also appears from the motion to dismiss (fols. 15 and 16) that the appellant had been previously arrested in an extradition proceeding for the same offense in the same district and, therefore, the United States Attorney had ample sources of information from the previous proceeding.

There was no necessity for producing a formal request from the United States of Mexico for the surrender of the appellant. The production of such a document was entirely unnecessary.

Ex parte Zentner (*supra*):

> "The petitioner objects that no demand by the foreign government for his return has been shown prior to the institution of the proceedings before the commissioner. The commissioner ruled that no such demand need be shown. With this ruling I agree. No such prior demand is now held necessary to the validity of proceedings like these." (Citing, 127 U. S. 456, 460; 187 U. S. 181, 193-5).

See also—*Ex parte Schorer* (*supra*).

1887 *Benson* v. *McMahon*, 127 U. S. 458; 32 L. ed. 234. Appeal upon writ of habeas corpus in extradition. Crime of forgery in Mexico. There was no evidence in the record of any demand or requisition by the Mexican Government, but the court held this was not necessary.

There was, however, produced before the commissioner on this hearing a letter from the Attorney General of the United States transmitting to the United States Attorney for the District of New Hampshire a letter from the Mexican Charge d'Affaires to the Secretary of State asking that the papers be forwarded "without loss of time and through legal channels to the tribunal in charge of the case and that request be made to the Honorable, the Attorney, for the arrest of Senor Viamonte Fernandez" (fol. 25). This letter complies with all the requirements of a request, if one were necessary.

POINT III.

Since the enactment of Sec. 5270 (U. S. Comp. Stat. 1901, P. 3591), it is unnecessary to produce any copy of a warrant issued in the foreign country, but the record shows that a warrant for the arrest of appellant was issued and a properly authenticated copy thereof was offered in evidence before the commissioner.

The appellant further claims as an objection that no warrant had been issued for the arrest of the appellant within the United States of Mexico.

Not only is this allegation entirely incorrect, but it has been held that it is not necessary to produce before the commissioner any warrant or its equivalent.

Ex parte Schorer (*supra*):

> "It is not necessary to produce before the commissioner any warrant or equivalent of a warrant of any tribunal of the demanding country." * * * "The record in the present case discloses an authenticated copy of a document, signed by 'The Examining Magistrate of Royal Superior Court of Munich' * * * which, after description of the accused, recites the charge made against him, the provisions of the German Penal Code, his flight and probable guilt, and concludes with, 'the arrest of Schorer for the purpose of being placed under examination is ordered because the accused has fled.' This is sufficient. 'If not a warrant of arrest, it is an equivalent judicial document issued by a judge or magistrate authorized to do so.'"

In *Grin* v. *Shine* (*supra*):

The treaty (Russian) required the production of a copy of the warrant of arrest or of some other equivalent judicial document.

> "The clause is satisfied by the production of an equivalent document. * * * This order purports, not only to be signed but sealed by the examining magistrate and while it is not in the form of a warrant of arrest as used in this country, it is evidently designed to secure the apprehension of the accused, and his production before an examining magistrate. This seems to us a sufficient compliance with the treaty."

The court further held that Congress by Sec. 5270 (U. S. Comp. Stat. 1901, p. 3591) had waived the requirement of the production of a foreign warrant of arrest.

A duly authenticated copy of the proceedings before the examining magistrate in Mexico was produced and admitted in evidence. (Exhibit 3, folio 27). A portion of the documents constituting this Exhibit No. 3, is a decree ordering the arrest of Mariano Viamonte Fernandez (fols. 37 to 40). This document recites the institution of the proceeding and continues:

> "Therefore, there is reason to declare that the crime of peculation, the ground for the accusation, is duly proved by the elements that constitute it, in the terms that define it in Article 1026 of the Penal Code. * * * In view of what is stated and based on articles 16 of the General Constitution of the Republic and 103 of the Federal Code of Criminal Proceedings, referred to, let there be issued orders to the office of the Attorney General

of the Republic, so that, in its turn, it may order the Chief of the Federal Judicial Police to look for and arrest Mariano Viamonte, presumably guilty of the crime of peculation" (fol. 39).

Then follows a statement in folio 40:

"The order of arrest referred to in the preceding sentence was issued on the 22nd of May 1923."

As was said in *Ex parte Schorer*, if not a warrant of arrest, it is an equivalent judicial document issued by a judge or magistrate authorized to do so.

POINT IV.

The evidence produced before the commissioner was competent legal evidence amply sufficient to sustain the holding of the appellant for extradition.

It is not the function of the commissioner in an extradition matter to try the innocence or guilt of the party whose extradition is sought. He sits, at most, merely as a committing magistrate might sit to determine whether or not there is probable cause sufficient to hold the accused to answer more fully, in the appropriate tribunal, for the commission of an alleged crime. All that the committing magistrate needs to determine is that there has been a crime committed and that there is reasonable probability that the accused committed the crime.

District Judge Lowell, the commissioner here, had before him a very extensive record and found probable cause; after going into the matter on the merits upon the habeas corpus Judge Morris found probable cause, and both of these Judges had before them the record of the criminal proceedings in Mexico, under which the examining magistrate had found probable cause. Thus, we have three capable, experienced Judges, who have found evidence of probable cause.

We submit that no one can read this record without being impressed with Viamonte's guilt. The record shows indisputably a shortage of over 137,000 pesos in the cash of the Cashier's Department of the Department of Special Taxes. This was the finding of the First Supernumerary Judge in the Mexican proceedings (fol. 37); this was the finding of Jesus Icaza after eighteen days of auditing and inspection of the books of that Department kept in the handwriting of the appellant (fol. 50); this was the finding of the expert accountants, Luis C. Salazar and Juan Perez, appointed by the court to make a further investigation and check upon the audit of Jesus Icaza (fols. 60 and 61).

During the period that the losses occurred the appellant was cashier in sole charge of the handling of the money (fols. 159 to 164, and 168). He kept the books in his own handwriting. This is testified by Posada (fol. 168), by Aznar who was an employee under the appellant (fol. 162) and by Javier Robles (fol. 163). He had exclusive charge of the safe (fols. 160 to 164). He was heard asking people to make checks for payment of taxes to his personal order instead of

to the order of the Government. He gambled after hours and he fled from the country. All these facts can lead to but a single conclusion, that is, that as Cashier in a position of trust in public office, the appellant took this money and fled with it from the jurisdiction of his country.

1889. *Oteiza y Cortes* v. *Jacobus,* 136 U. S. 330; 34 L. ed. 464.

Appeal from order denying discharge on habeas corpus of appellant held for surrender to the Spanish authorities on extradition. The charge was embezzlement.

Mr. Justice Blatchford—

The embezzlement was of bonds belonging to the public debt. Appellant was an officer in charge of the public funds and moneys.

Speaking of the functions of the commissioner, the court said:

> "He is made the judge of the weight and effect of the evidence, and this court cannot review his action, when there was sufficient competent evidence before him to authorize him to decide the merits of the cause."

Benson v. *McMahon* (*supra*). On the subject of what proof was required the court (Mr. Justice Miller) said:

> "Taking this provision of the treaty, and that of the Revised Statutes above recited, we are of opinion that the proceeding before the commissioner is not to be regarded as in the nature of a final trial by which the prisoner could be convicted or acquitted of the crime charged against him, but rather of the character of those preliminary examinations which take place every day in this

> country before an examining or committing magistrate for the purpose of determining whether a case is made out which will justify the holding of the accused. * * *"

1912. *McNamara* v. *Henkel,* 226 U. S. 520; 57 L. ed. 330. Appeal in habeas corpus in extradition on charge of burglary committed in Canada. Mr. Justice Hughes:

> "The question simply is whether there was any competent evidence before the commissioner entitling him to act under the statute. The weight of the evidence was for his determination."
>
> "It is assigned as error that the commissioner received in evidence certain depositions. * * * We need not consider the sufficiency of this certificate, as the writ of habeas corpus does not operate as a writ of error, and mere errors are not the subject of review." 197 F. 67 at p. 72.

And in *Glucksman* v. *Henkel,* 221 U. S. 508, 55 L. ed. 830, Mr. Justice Holmes said:

> "It is common in extradition cases to attempt to bring to bear all the factitious niceties of a criminal trial at common law. But it is a waste of time. For, while, of course, a man is not to be sent from the country merely upon demand or surmise, yet if there is presented, even in somewhat untechnical form according to our ideas, such reasonable ground to suppose him guilty as to make it proper that he should be tried, good faith to the demanding government requires his surrender. We are bound by the existence of an extradition treaty to assume that the trial will be fair."

All the papers that were offered were properly authenticated in accordance with the provisions of the statutes of the United States and all the testimony was, as the certificate of the Charge d'Affaires of the United States, Mr. Summerlin, shows, such evidence as would be properly admissible in the Courts of Mexico, submitted in such a form as to make it properly admissible.

Such a certificate is proof of the fact (22 Stat. at L. 216, chap. 378, U. S. Comp. Stat. 1901, p. 3595).

> "That in all cases where any depositions, warrants, or other papers or copies thereof shall be offered in evidence upon the hearing of any extradition case under title sixty-six of the Revised Statutes of the United States (Secs. 5270 and 5271, U. S. Comp. Stat. 1901, pp. 3591, 3593), such depositions, warrants, and other papers, or the copies thereof, shall be received and admitted as evidence on such hearing for all the purposes of such hearing, if they shall be properly and legally authenticated so far as to entitle them to be received for similar purposes by the tribunals of the foreign country from which the accused party shall have escaped, and the certificate of the principal diplomatic or consular officer of the United States, resident in such foreign country, shall be proof that any deposition, warrant, or other paper, or copies thereof, so offered, are authenticated in the manner required by this act."

The sufficiency of such evidence to establish the criminality of the accused for the purposes of extradition cannot be reviewed upon *habeas corpus*. *Re Oteiza y Cortes*, 136 U. S. 330, sub nom. *Oteiza y Cortes* v. *Jacobus*, 34 L. ed. 464, 10 Sup. Ct. Rep. 1031.

Grin v. *Shine* (*Supra*):

"The papers were, therefore, properly authenticated, and were admissible."

Mr. Justice Brandeis in *Collins* v. *Loisel*, 259 259 U. S. 309, 66 L. ed. 956.

It is further quite apparent that all the testimony is competent and admissible in the Mexican Courts because practically the entire record is a record of the proceedings in a Mexican Court.

An analysis of those facts appearing in the record as to the competency of which there can be no question, conclusively demonstrates that there were certain sums abstracted in cash, and that these abstractions were concealed by false virtual entries. It is not proof, as the appellant says "there may be somewhere a shortage," it is proof that in the cash received by this appellant as Cashier there is a shortage. It is true that nobody saw the appellant take the money, that nobody found any marked bills on him, but the money which was received by him, kept in his charge, placed in the safe over which he had sole control and for the transmittal of which he was under the law accountable, is missing. Certainly this is all that is necessary upon a committing hearing.

Icaza's report is competent first, as the testimony of an expert and secondly, because he is testifying directly from the books kept by the appellant in his own handwriting. It is not true that he used other figures in ascertaining the amounts of the shortages, as contended by the appellant. What he did use the petroleum reports and the diaries for was to check up upon

the facts which he had ascertained from the entries in appellant's own books. All that Icaza did to appellant's books in order to discover the shortages was to segregate the cash items from the virtual items, using exactly the same facts and figures that the appellant had himself written in his books. The sheets (fols. 74 to 132) are copies of the entries as made by the appellant (fol. 71) except that it is not clear whether the resumes attached to each month were made by Icaza, or were appellant's own resumes for the purpose of accounting each month to the comptroller and were the documents which were shown to Palencia. Then at folios 133 to 142 we have Icaza's act of the separation of these entries of Viamonte into entries of cash and entries virtual. Exactly the same figures were used. Let us take the month of May, 1922, the first month in which there were any peculations, we find the following: (fol. 91-92 and 115-116 and 133).

MAY, 1922.

Ingress		*Egress*	
Tobacco	272,706.34	Payments	810,905.73
Textiles	197,347.40		
Petroleum rents	5,925.50	Return of	
Commons in cash	25.00	deposits	
Mining	178,255.57	(Mining)	9,130.00
Surcharges	549.00		
Balances	7,318.53		
Premiums	1,951.48		
Petroleum	5,982,154.85		6,570,809.08
Deposits''	587,653.76		

The total of petroleum and deposits for guarantee of taxes (petroleum) on the Ingress side

is	$6,659,808.61
while on the egress side is	6,570,809.08
a difference of egress of	1,000.47
The total of all other receipts on the ingress side is	821,036.20
On the egress side the payments to treasury total	820,035.73
Again a difference of ingress of ...	1,000.47

If we take the month of December, 1922, we find the following:

Ingress

December, 1922.

	Entries Cash	*Entries Virtual*
Production stamps for tobacco trademarks	$212,041.32	
Production stamps for tobacco, loose	63,490.00	
Production stamps for tobacco, textiles	294,472.35	
Production stamps for tobacco, patents	5,350.00	
Production stamps for tobacco, Commons in cash.	1,250.00	$59,518.96
Mining tax, surcharges, etc.	29,487.11	
Production stamps for petroleum rents	1,778.75	
Deposits in guarantee of taxes	$70.00	$27,968.75
Petroleum		12,694,886.69
	$607,939.53	$12,782,374.40

EGRESS.

	Entries Cash	*Entries Virtual*
Payments to the Treasury in cash..	554,826.53	
Petroleum		12,756,471.16
Common stamps		59,518.96
Returned deposits titles mines	400.00	
Products stamps petroleum in cash		19,097.28
	$555,226.53	$12,835,087.40
SHORTAGE IN CASH..	$52,713.10	

It will be noted that these entries fully sustain our contention that in all cases of peculation the virtual entries on the egress side exceeded the ~~cash~~ entries on the ingress side and the cash entries on the ingress side exceeded the cash entries on the egress side by exactly the same amount. There is not a thing in the record to sustain the appellant's contention that Icaza made up these figures out of his head or by reference to any other documents. The diary entries and movement of petroleum and the items contained in folios 143 to 154 simply prove the facts ascertained by Icaza from the appellant's own books as one might prove an example in arithmatic by doing it another way. The appellant has raised certain questions based upon technical language, such as where Icaza said "he came to the conclusion," and it must be borne in mind that all these documents as they appear in the record are translations of Spanish originals and cannot, therefore, be viewed with the same techni-

cal certainty of language as if the reports and testimony had been taken in English. Icaza swears (fol. 71) that the amount of $137,387.61 is the amount which appellant took from the Cash Department of the Department of Special Taxes in varying amounts.

It is hardly necessary to say anything in regard to appellants' contention that the only charge against Viamonte is that he failed to collect some taxes which he should have collected. As a basis for this he relies upon Icaza's statement in his report that in addition to the amounts that he was able to ascertain from Viamonte's books there may be other amounts, and to a similar statement in the reports of Salazar and Perez. These statements are simply the ordinary precaution which any good accountant would take in making up an audit of improperly kept books. They found certain things and they saw the possibility that there might be other amounts that they were unable to find, but what Viamonte was charged with is the stealing of cash received by him and not any failure to collect some taxes which he should have received.

It is true, as appellant argues, that shortage of cash is not always presumptive evidence, either of larceny or of embezzlement. But when it is shortage of cash of a man occupying the position of cashier in a government office, who received the cash himself (fol. 168), who himself personally delivered the documents concerning petroleum to the comptrollership (fol. 48), who had direct control of the daily accounts of ingress and egress (fol. 48), who had exclusive charge

of the money pertaining to the Nation (fols. 159 to 164), who had exclusive charge of the safe in the cashier's office (fols. 159 to 164), who was solely responsible for the money existing in the safe (fols. 159 to 164), we submit that the shortage of that cash *is evidence of criminality.* We we add to that the fact that upon turning over his office he failed to deliver some of the documents (fol. 49) and that the auditor found, after the appellant had turned over his office, receipts to the amount of 548,-407.78 pesos, which had been retained by appellant (fol. 72) and a great number of declarations which had not been sent to the Stamp Department (fol. 73) that Viamonte had asked persons making payments to him to make the checks not in favor of the Treasury Department, but to his personal order (fols. 159 to 164), that his expenses had not been in proportion to the salary enjoyed by him as Cashier (fols. 159 to 164), that he had been accustomed to gamble at the ball-playing place, which is a Mexican gambling game; when we consider all these facts, we submit that there is every evidence of criminality of appellant.

All the papers that were offered were properly authenticated in accordance with the provisions of the statutes of the United States and all the testimony was, as the certificate of Charge d'Affaires of the United States, Mr. Summerlin, shows, which certificate is final on this point, such evidence as would be properly admissible in the Courts of Mexico, submitted in such a form as to make it properly admissible. It is further quite apparent that all the testimony

is competent and admissible in the Mexican Courts because practically the entire record is a record of the proceedings in a Mexican Court.

POINT V.

This being an appeal from a judgment in habeas corpus and not a writ of error, this court cannot pass upon the propriety of the rulings of the commissioner in the acceptance and rejection of evidence.

1921. *Collins* v. *Loisel*, 259 U. S. 309; 66 L. Ed. 956. Appeal after judgment refusing to discharge on *habeas corpus*, a person imprisoned under a warrant of commitment in foreign extraditional proceedings. Extradition at the request of British Consul. Crime of obtaining money by false pretenses.

Mr. Justice Brandeis:

> "It was not the function of the comitting magistrate to determine whether Collins was guilty, but merely whether there was incompetent legal evidence which • • • justify his apprehension and commitment for trial." • • • "If there was such evidence this court has no power to view his finding."

Collins was allowed to testify on the hearing before the commissioner but complained of the alleged improper exclusion of certain testimony. The court said:

> "The evidence excluded related strictly to the defense. It is clear that the mere

wrongful exclusion of specific pieces of evidence, however important, does not render the detention illegal. The function of the committing magistrate is to determine whether there is competent evidence to justify holding the accused to await trial. and not to determine whether the evidence is sufficient to justify a conviction."

"To have witnesses produced to contradict the testimony for the prosecution is obviously a very different thing from hearing witnesses for the purpose of explaining matters referred to by the government."

1912. *Charlton* v. *Kelly*, 229 U. S. 447; 57 L. ed. 1274. Appeal to review a judgment dismissing a writ of *habeas corpus*. Extradition of a fugitive from justice of the Kingdom of Italy.

The complaint charged the commission of murder in Italy.

Mr. Justice Lurton:

"A writ of *habeas corpus* cannot be used as a writ of error. If Judge Blair had jurisdiction of the person of the accused and of the subject matter, and had before him competent legal evidence of the commission of this crime with which the appellant was charged in the complaint, which according to the law of New Jersey, would justify his apprehension and commitment for trial if the crime had been committed in that state, his decision may not be reviewed on *habeas corpus*."

The appellant contended that at the hearing before the commissioner evidence of insanity was offered and excluded.

"It is now said that this ruling was erroneous. But if so, this is not a writ of

error, and mere errors in the rejection of evidence are not subject to review by a writ of *habeas corpus.*" * * * "We therefore conclude that the examining magistrate did not exceed his authority in excluding evidence of insanity. * * * A defendant has no general right to have evidence exonerating him go before a grand jury * * * ."

1921. *Collins* v. *Loisel* (*supra*).

Here the United States Consul General in Calcutta had certified that certain papers were "properly and legally authenticated so as to entitle them to be received in evidence for similar purposes by the tribunals of British India, as required by the Act of Congress of August 3, 1882."

"Sec. 6 of the Act of 1882 expressly provides for the repeal of so much of Sec. 5271 as is inconsistent with earlier provisions of that act;"

"Another argument of Collins is that the Indian documents were not properly authenticated because they were certified to by the Consul General at Calcutta, and not by the Consul at Bombay, where the offense charged is alleged to have been committed. The 'foreign country' here in question is India, not Bombay, and we may, in this connection, take judicial notice of the fact that the Consul General of the United States, who is stationed at Calcutta, is the principal diplomatic or consular officer resident in that country, and who he is. The papers were, therefore, properly authenticated and were admissible."

Elias v. *Ramirez* (*supra*).

"It is further contended that the statements of Rosas and Enriquiz were unsworn

to, and because unsworn to were not admissible in evidence; that 'under the common law and the law of Arizona the unsworn statement of no witness is competent upon a preliminary hearing before a committing magistrate,' and would not justify a commitment for trial in Arizona. * * * The answer to the contention is that the statute providing for extradition makes the deposition receivable in evidence, and provides that their sufficiency to establish the crime shall be such as to create a probability of the commission by the accused of the crime charged against him."

1870. *re Farez*, 8 Fed. Cas. No. 4645; 7 Blatch 345.

A writ of *habeas corpus* and writ of certiorari in extradition on application of Swiss authorities.

"The theory on which treaties for extradition are made is, that the place where a crime was committed is the proper place in which to try the person charged with having committed it; and nothing is required to warrant extradition, except that sufficient evidence of the fact of the commission of the crime shall be produced, to justify a commitment for trial for the crime. In acting under the 33rd section of the judiciary Act of 1789, in regard to offenses against the United States, a committing magistrate acts on the principle, that, in substance, after an examination into the matter and a proper opportunity for the giving of testimony on both sides, there is reasonable ground to hold the accused for trial."

1873. *re MacDonnell*—16 Fed. Cas. No. 8772; 11 Blatch 170.

Habeas corpus in extradition. After extensive examination of authorities WOODRUFF, *C. J.* said:

> "It was held, and held successively for many years that, if it appears to the judge or to the court issuing the writs, that the commissioner had acquired jurisdiction, by a conformity of the proceeding to the requirements of the treaty and the acts of Congress, and that he had not exceeded his jurisdiction, that was the end of the inquiry; that, whether the evidence received by him was sufficient or insufficient, was a question to be determined by him; * * * In no view of the subject, therefore, should we be called upon to discharge the prisoner, upon the idea that the evidence was not sufficient. No case has yet gone so far as to say, that becaue some evidence was introduced which was not legal or competent, or because the court, upon a review of the evidence, was of opinion that it would have come to a different conclusion upon the evidence, therefore, the proceedings were illegal and the prisoner must be discharged."

In *Glucksman* v. *Henkel*, 221 U. S. 508, 55 L. ed. 830, the court said that nothing in the cases

> "indicates that because the law of New York in this case may determine whether the prisoner is charged with an extraditable crime, it is to determine the effect of such variance between evidence and complaint. That is a matter to be decided on general principles irrespective of the law of the State."

In *Collins* v. *Loisel*, *supra*, the court said:

> "The phrase 'such evidence of criminality,' as used in the treaty, refers to the

> scope of the evidence, or its sufficiency to block out those elements essential to a conviction; it does not refer to the character of specific instruments of evidence, or to the rules governing admissibility * * * and whether there is a variance between the evidence and the complaint is to be decided by the general law and not by that of the State."

The appellant has argued in the draft of his brief, which is so far all that we have been aided by, that there is no finding by the magistrate of the commission of an extraditable crime by the appellant or, as expressed further on in the brief, the commissioner has not found that there is probable cause to believe that Fernandez is guilty of an extraditable offense. We cannot understand such an argument and cannot believe it is seriously advanced. The Mexican Court found (fol. 39) "there is reason to declare that the crime of peculation, the ground for the accusation, is duly proved by the elements that constitute it, in the terms that define it in article 1026 of the Penal Code." The charge upon which this finding was made was the specific charge of the peculation of the specific sum of 137,387.61 pesos, oro nacional, between the specific dates mentioned in the complaint herein. Judge Lowell found after a full hearing and consideration of the matter "it appearing to me that said offense had been committed and probable cause being shown to believe said defendant committed said offense as charged" (fol. 9). Judge Morris in the *habeas corpus* proceeding said (fol. 173) "Now determining the case upon its merits, I am of

the opinion there was sufficient evidence adduced before Judge Lowell to warrant holding the relator in custody to await action on extradition." We cannot imagine how the Judges before whom the matter has come could have more definitely found probable cause of the commission by the appellant of an extraditable crime.

CONCLUSION.

The judgment denying the Writ of Habeas Corpus should be affirmed and the appellant remanded to the custody of the appellee to await the order of the proper authorities.

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FERNANDEZ *v.* PHILLIPS, U. S. MARSHAL.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF NEW HAMPSHIRE.

No. 680. Argued May 4, 1925.—Decided May 25, 1925.

1. In extradition proceedings, form is not to be insisted upon beyond the requirements of safety and justice, and the competent evidence establishing reasonable grounds for extradition is not necessarily evidence competent to convict. P. 312.
2. *Habeas corpus* can not be used to rehear the findings of a magistrate in extradition, but only to inquire whether he had jurisdiction, whether the offence is within the treaty, and whether there was any evidence warranting the finding of reasonable ground to believe the accused guilty. P. 312.
3. Complaint in extradition filed by an Assistant United States Attorney, upon information, *held* sufficient, where it appeared at the hearing that it was ordered by the Attorney General upon request of the Secretary of State based on a request and a record of judicial proceedings from the foreign country. P. 312.
4. Embezzlement or peculation of public funds by a public officer is a crime in Mexico within the extradition treaty. P. 313.
5. Warrant in extradition (if required) *held* good in *habeas corpus* over the objection of misnomer of the accused, where the name in the warrant was one of two applied to him in the proceedings and he was identified by the testimony.

Affirmed.

APPEAL from a judgment of the District Court remanding the appellant in a *habeas corpus* case.

Mr. John E. Benton, with whom *Messrs. Robert W. Upton* and *Edward C. Niles* were on the brief, for appellant, submitted.

Mr. Harold B. Elgar, with whom *Mr. Jerome S. Hess* was on the brief, for appellee.

MR. JUSTICE HOLMES delivered the opinion of the Court.

The appellant is charged with embezzlement of public funds while a public officer of the United States of Mex-

ico. He was held for surrender to that Government after a hearing before a District Judge who found that there was probable cause to believe that he was guilty and that he was a fugitive from justice. Writs of *habeas corpus* and certiorari were issued by another District Judge who came to the same conclusion and remanded the appellant. The case is brought here directly upon the somewhat strained assumption that the construction of our treaty with Mexico is involved. Being here, out of a natural anxiety to save the appellant if possible from being sent from New Hampshire to Mexico for trial, it has been presented as if this were the final stage and every technical detail were to be proved beyond a reasonable doubt. This is not the law. Form is not to be insisted upon beyond the requirements of safety and justice. *Glucksman* v. *Henkel*, 221 U. S. 508, 512. Competent evidence to establish reasonable grounds is not necessarily evidence competent to convict. See e. g., *Bingham* v. *Bradley*, 241 U. S. 511, 517. *Collins* v. *Loisel*, 259 U. S. 309, 317. 1 Wigmore, Evidence, 2d ed., § 4(6), p. 21.

The foregoing are general principles relating to extradition, but there are further limits to *habeas corpus*. That writ as has been said very often cannot take the place of a writ of error. It is not a means for rehearing what the magistrate already has decided. The alleged fugitive from justice has had his hearing and *habeas corpus* is available only to inquire whether the magistrate had jurisdiction, whether the offence charged is within the treaty and, by a somewhat liberal extension, whether there was any evidence warranting the finding that there was reasonable ground to believe the accused guilty. *Benson* v. *McMahon*, 127 U. S. 457. *Re Luis Oteiza y Cortes*, 136 U. S. 330. *Bryant* v. *United States*, 167 U. S. 104, 105. *Elias* v. *Ramirez*, 215 U. S. 398, 406. We pass to the consideration of the specific objections urged.

It is objected in the first place that the complaint and warrant are defective. The complaint was filed by an As-

sistant District Attorney of the United States for the District of New Hampshire. It alleged that the complainant was informed 'through diplomatic channel' that the appellant was duly and legally charged by the United States of Mexico with the crime, and on behalf of that government prayed the arrest. Of course whatever form of words was used, the complaint necessarily was upon information, but as appeared at the hearing it was filed by order of the Attorney General, upon request of the Secretary of State, enclosing a request for the extradition from the Mexican Government and a copy of proceedings in a Mexican Court finding that the crime was duly proved against the appellant and ordering his arrest, many pages of evidence being appended. This was enough. *Yordi* v. *Nolte,* 215 U. S. 227, 231, 232. *Rice* v. *Ames,* 180 U. S. 371, 375, 376. *Glucksman* v. *Henkel,* 221 U. S. 508, 514. The crime charged is embezzlement or peculation of the public funds between May, 1922, and February 1, 1923, while a public officer of the United States of Mexico, to wit, the Cashier of the Department of Special Taxes. The crime is within the treaty and sufficiently alleged. The warrant is said to be bad because it names Mariano Viamonte, and not Mariano Viamonte Fernandez, the appellant. He is named both ways in the proceedings and is identified by testimony. There is nothing in this objection, if a warrant is required.

The final objection is that there is no evidence that the defendant is guilty of the crime charged. This is rather a bold contention seeing that upon the evidence the appellant was Cashier in the Department of Special Taxes, had sole charge of the money, kept the books in his own handwriting, that those books disclose a considerable deficit in the cash, and that he fled the country. He is said to have gambled. On his books the appellant mingled two classes of accounts and by so doing made detection difficult if he was guilty. First there are the items

of cash actually received and paid out entered respectively under the heads ingress and egress. But besides these were other transactions called virtual in which he did not receive the cash but was to enter a series of debits and credits. These concerned the petroleum tax, which was a stamp tax. The taxpayers handed to the national treasurer their tax returns, called manifestations, paid their tax and received from him a memorandum receipt. The manifestation and receipt then were handed to the appellant. He forwarded the receipt to the comptroller and entered the amount in his egress column. He should then send the manifestation to the stamp department, which put on the proper stamps and returned it to appellant, the amount being entered as ingress. In the interval between the egress and the ingress, he appeared as having paid out so much money and could use that amount until it was necessary to enter the cross item. As the taxpayers were not very prompt in calling for their papers it was possible for him to keep their manifestations for a time without charging himself, withdraw the amount with which he should charge himself for them and present an account that was correct upon its face. By repeating the process it was possible to disguise an embezzlement for a considerable time. This is what from his books he seems to have done. It is unnecessary to go into greater detail. We are of opinion that probable cause to believe the defendant guilty was shown by competent evidence and that the judgment remanding the appellant must be affirmed.

Judgment affirmed.

MR. JUSTICE SUTHERLAND was absent and took no part in this decision.